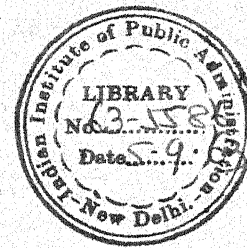


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FOREWORD

Although Revenue Boards and Divisional Commissioners do not exist throughout India, they exist in the majority of States and they have also a long history behind them. There have not been many discussions about Revenue Boards nor proposals for a modification of existing systems in respect of revenue collection and adjudication arrangements at their level; however, Divisional Commissioners have been a somewhat controversial matter in India. Their abolition as, more or less, a fifth wheel of the administrative coach, was one of the early political demands in India and some States have experimented with their abolition in recent years. In some States where they were abolished, however, they have been restored and the present tendency seems to be in favour of this institution and even in favour of extending its coordinating and supervisory functions, especially in the context of the developmental activities at the district level. For these reasons, the Indian Institute of Public Administration thought it desirable to have a Conference on the two subjects and this was held at Bhuvaneswar on April 8 and 9, 1961. The proceedings of the Conference are contained in this volume.

The volume contains a short introduction, the Working Paper, the discussions and a number of papers giving factual information regarding the two institutions in the different States. It is hoped that the pages, that follow, will be found interesting and valuable by all students of Public Administration.

Dr. Amreshwar Avasthi, Professor of Public Administration in the Indian School of Public Administration, has edited these proceedings for publication.

New Delhi.
August 9, 1963

V. K. N. MENON
Director
Indian Institute of Public Administration

INTRODUCTION *

Revenue Administration set-up

While all the States in India follow a common administrative (revenue) pattern in having a Collector or Deputy Commissioner at the head of the district, there is no such common pattern as we proceed above the district level. Thus, there is no consensus as to whether there should be one single administrative agency or more in between the Collector and the State Government. There are four distinct patterns discernible in this respect which may be called the Madras model, the Bombay model, the Bengal model and the Punjab model. In the first place, there is the group of southern States, namely, Andhra Pradesh, Kerala and Madras which have only one intermediate revenue agency in the form of the Board of Revenue, there being no Divisional Commissioners. Since the abolition of Divisional Commissioners on April 6, 1961, Rajasthan too has joined this group. In the second category are the States of Gujarat and Maharashtra which too have only one intermediate link in the form of Divisional Commissioners. They do not have a Board of Revenue but provide for a Revenue Tribunal as the highest appellate authority in revenue cases. In the third group, mostly of northern States of Assam, Bihar, Madhya Pradesh, Orissa, Uttar Pradesh and West Bengal, there is provision for two administrative (revenue) agencies, namely, both the Divisional Commissioners and the Board of Revenue. Mysore also falls in this category. In the last category come the States of Jammu and Kashmir and Punjab which have two agencies but have Financial Commissioners in place of the Board of Revenue.

However, there is nothing sacrosanct about the above pattern, and a number of State Governments, since 1947, have experimented with the institutions of both Divisional Commissioners and Boards of Revenue in the way of either abolishing one of them outright or changing their organisation and functions. In fact, changes in this respect were not unknown even before 1947. Thus, the old Bombay State and

Madhya Pradesh first abolished the posts of Divisional Commissionerships and later restituted them. In the old Bombay State the office of the Divisional Commissioner was abolished in 1950 and restored in 1958. In Madhya Pradesh Divisional Commissionerships were abolished in 1948 and revived in 1956. The last State in this category is Rajasthan which abolished Divisional Commissionerships as late as 1961. On the other hand, both in Madras and Andhra Pradesh the question of establishing Divisional Commissionerships has come for close consideration a number of times. Orissa and Uttar Pradesh too have been experimenting with the organisation and functions of both the Board of Revenue and the Divisional Commissioner. Another illustration of the changing pattern was furnished by the Central Provinces and Berar, later known as Madhya Pradesh. This province had a Financial Commissioner till the introduction of Provincial Autonomy in 1937 when he was replaced by a Revenue Tribunal under Section 295 of the Government of India Act, 1935. Later, after the abolition of the Divisional Commissionerships in 1948, an independent Board of Revenue was constituted in 1949.

The Issues

It was this changing pattern of revenue administration above the district level that prompted the Institute to organise a conference on the Revenue Boards and Divisional Commissioners at Bhubaneswar on April 8-9, 1961. The Conference had discussion on the Board of Revenue on the 8th April and on the Divisional Commissioners on the 9th April. The discussion centred mainly around issues framed in the Working Paper. Some of the important issues discussed were the following:

The Board of Revenue

I. (a) Should there be a separate organisation to deal with the revenue administration of the States?

* Prepared by Dr. A. Avasthi, Professor of Public Administration, Indian School of Public Administration, New Delhi.

(b) Should such a separate revenue organisation have a Board of Revenue at its head?

II. Should the organisation in charge of revenue administration also be the head of the hierarchy of revenue courts?

III. Should the head of the revenue organisation be an official or a Minister?

IV. Should the Board of Revenue comprise a single member or a number of members?

V. Should the work be divided among the members on functional basis or regional basis?

VI. Should the Board be entrusted with functions other than administration of land and land revenue?

Divisional Commissioners

I. What is the utility of the system of Commissionerships?

II. Should the Commissioners be purely inspecting and supervisory officers or should they also have administrative duties of their own?

III. What administrative matters should be placed within the purview of the Commissioner?

Conclusions

We shall now briefly indicate the trend of opinion that crystallized as a result of discussions on various issues:

The Board of Revenue

I. (a) Should there be a separate organisation to deal with the revenue administration of the States?

There was general agreement on the need for a separate department of revenue administration. One section of opinion even argued for a single centralised control over all State taxes including land revenue.

Arising out of this question there was discussion on whether the time had come to hand over land management and land revenue collection to elected bodies like Panchayats and Panchayat Samitis and the case work to land or revenue tribunals. Differing views were expressed on the matter but the majority opinion was that such an arrangement was impracticable under the existing circumstances.

(b) Should such a separate revenue organisation have a Board of Revenue at its head?

There was no agreement on the role and the functions of the Board of Revenue. In fact, one section of delegates challenged the very need for a Board of Revenue. It was argued that the Board was largely an accident of history and there should be no hesitation in scrapping it if changed circumstances so demanded. There were already proposals for decentralisation of land management and revenue collection work in the hands of representative bodies and for the transfer of revenue case work to separate tribunals in the interest of quick disposal. Land reforms work had already been transferred in some States to Land Reforms Commissioner. The supervisory and advisory role of the Board could well be performed by the Divisional Commissioners. Some delegates could visualise the Board's retention only in the form of a Board of Inland Revenue on the pattern of the United Kingdom and the United States of America.

The majority of delegates, however, did not feel convinced of the justification for the abolition of the Board of Revenue and favoured its continuance in the existing form with some modifications.

II. Should the organisation in charge of revenue administration also be the head of the hierarchy of revenue courts?

One or two delegates pleaded for the separation of judicial from administrative work. They argued for the setting up of separate revenue tribunals on the ground that (a) it will expedite disposal of revenue cases, and (b) such tribunals will bring to bear more judicial outlook on case work. This viewpoint, however, did not secure general support and the prevailing opinion was that the Revenue Board should be at the head of both case work and administrative work.

III. Should the head of the revenue organisation be an official or a Minister?

A pointed edge was given to this question because of the sad experience of Andhra Pradesh where, under the provisions of the Motor Vehicles Act, the Minister was the last appellate authority and was required to give personal hearing to the concerned parties. In 1956 the Ministers had to hear 1800 appeals with lawyers on both sides, and was virtually reduced to the position of a civil judge. It was agreed

on all hands that the Minister should not be the head of the revenue administration. A distinction was drawn between policy-making functions and administrative functions, and the general opinion was that the Minister should concern himself only with policy-making and not get entangled in day-to-day administrative matters. For one thing, the Minister did not have the requisite background and experience for such work, and, for another, the Minister was too busy otherwise to look into administrative matters thus causing delays in their disposal. Moreover, the Minister, being a political figure, his decisions could come for much public criticism.

IV. Should the Board of Revenue comprise a single member or a number of members?

V. Should the work be divided among the members on functional or regional basis?

VI. Should the Board be entrusted with functions other than administration of land and land revenue?

At the suggestion of the Chairman, the above three questions were taken up together for discussion. Varying and even conflicting views were expressed on all the points. The discussion revealed that most of the States were in a stage of experimentation in this matter. It was agreed that the strength of the Board should depend upon the functions entrusted to it. The main functions of the Board were listed as : (a) to hear appeals in revenue cases; (b) to look after land records and land reforms; (c) to supervise and inspect the work of subordinate revenue offices; (d) to advise the Government as and when required; and (e) general administrative functions.

As regards the division of work of the Board on functional or regional basis, the trend of opinion was in favour of a Board of Revenue-cum-Divisional Commissioners system, the former representing the functional element and the latter the regional element. However, in the case of the Board of Revenue as such there was agreement that the work should be divided among members on functional basis.

Divisional Commissioners

I. What is the utility of the system of Commissionerships?

II. Should the Commissioners be purely inspecting and supervisory officers or should they

also have administrative duties of their own?

III. What administrative matters should be placed within the purview of the Commissioner?

All the above three questions were lumped together during discussion. As regards the need for the office of the Divisional Commissioner, there was unanimity of opinion that, except in a small state like Kerala where distances, population and the number of administrative divisions were not great, there was need for a Divisional head to control the administration at convenient centres in the States. The feeling of the conference was general and emphatic that the institution of Divisional Commissioner was very necessary in the interests of good administration.

It was argued in favour of the retention of the post that the Divisional Commissioner performs certain important and strategic functions as follows:—

(1) He secures liaison between the Government and the people by implementing Government decisions in the field and by passing on the experience from the field to the Government to help it in formulating policies;

(2) The Commissioner serves as a co-ordinating agency par excellence. He alone is in a position to co-ordinate the work of various departments in the Division. In North India the Commissioners play a significant role in the field of law and order. They convene quarterly conferences which are attended by the Collectors, Superintendents of Police and Deputy Inspector-General of the Police within the Division. Such conferences serve a very useful purpose. They not only give opportunity to the Collectors and Superintendents to put their difficulties before the Commissioner and seek his guidance but also provide a forum for exchange of ideas among themselves and thus learn from each other's experience.

(3) The Commissioners have proved to be effective agencies for supervising, inspecting and controlling the work of district revenue and police officials. One result of the abolition of the office of the Divisional Commissioner was the utter breakdown of the function of supervising the collectors;

(4) He trains young I.A.S. officers. It was felt that the Commissioners, with their experience, would be better able to help in the process of training new I.A.S. officers; and

(5) He acts as the friend, philosopher and guide to junior district officers. This role has assumed importance with more and more of comparatively less experienced officials appointed as Collectors/Deputy Commissioners.

As regards the role of the Divisional Commissioner in the State administration, the prevailing opinion was that the main functions

of the Commissioner undoubtedly were those of co-ordinating, supervising, and guiding. In addition he hears appeals in revenue cases. He also holds an important position in the field of development. Even in the scheme of democratic decentralisation his is not an insignificant place. In brief, the Commissioner represents the Government in his Division.

LIST OF PARTICIPANTS

Chairman : B. SIVARAMAN

Member, Board of Revenue, Orissa.

- | | |
|---|--|
| 1. Andhra Pradesh | M.P. Pai,
Chief Secretary, Hyderabad. |
| 2. Bihar | S.V. Sohoni,
Divisional Commissioner, Patna. |
| 3. Kerala | K.P.K. Menon,
First Member, Board of Revenue, Trivandrum. |
| 4. Maharashtra | G.G. Salvi,
Divisional Commissioner, Aurangabad. |
| 5. Orissa | H.K. Mahatab,
Chairman, Regional Branch of IIPA. |
| 6. „ | Sadasiv Misra, Principal, Revenshaw College,
Cuttack. |
| 7. „ | V. Ramanathan, Chief Secretary. |
| 8. „ | A.K. Barren,
Commissioner, Central Division. |
| 9. „ | P.K. Kapila, Commissioner,
Northern Division. |
| 10. „ | V.S. Matthews, Commissioner,
Southern Division. |
| 11. „ | H.K. Ghosh, Secretary to Government,
Revenue Department. |
| 12. „ | B.S. Mahanti. |
| 13. „ | P.K. Tripathi, Principal,
Administrative Officers Training School, Hirakud. |
| 14. „ | J.B. Patnaik, Editor,
Eastern Times. |
| 15. „ | P.N. Mahanti, Land Reforms-cum-Excise
Commissioner. |
| 16. „ | M. Ramakrishnayya,
Development Commissioner. |
| 17. „ | R. Sarangi. |
| 18. Rajasthan | P.N. Thapar, Secretary to Government, Jaipur. |
| 19. Uttar Pradesh | K.K. Dass,
Divisional Commissioner, Lucknow. |
| 20. Indian Institute of Public Adminis-
tration, New Delhi | V.K.N. Menon,
Director.
A. Avasthi,
Assistant Professor of Public Administration. |

WORKING PAPER *

The Board of Revenue, as it was first formed by the East India Company, was an organisation to deal with the detailed work in the field in both Revenue Administration and General Administration. Gradually the field has been limited to Revenue Administration as such. The field of authority of the Board covered not only the administrative side but also the judicial. The Board of Revenue was made the head of the hierarchy of revenue courts. This general pattern seems to prevail in almost all parts of India except Bombay. The Financial Commissioner system in the old Central Provinces area and in the Punjab appears to follow broadly the general pattern. In Bombay the judicial work appears to have been put under a Tribunal and the administration appears to be centralised in the Revenue Department helped by inspecting officers in the field. Orissa experimented with investing the Board of Revenue with functions in various other fields like Gram Panchayats, Mining and Geology, and Commercial Taxes and divided out the work between the Members both on a functional basis and a regional basis. The Board was also invested with Secretarial powers of advising the Minister directly. The Madras Board of Revenue also seems to have a number of other subjects under their control and the work is divided on a functional basis. Orissa has since gone back to the old system of Bihar with a single-Member Board of Revenue. There has, of course, been opinion expressed in various places that there is no need for a Board of Revenue at all; but even this view does not seem to imply that there should be no control over revenue administration. What is contemplated is, probably, direct control over the revenue administration by the Minister in-charge. What people have in view in making the statement is probably a pattern of administration similar to that in Bombay. We have thus before us a large number of patterns of revenue administration and an amount of experience from which it should be possible to spell out certain basic principles for the better administration of Land Revenue and Land.

Question No. 1 : Should there be a separate organisation to deal with the revenue administration of the States?

The Revenue Administration as at present envisaged deals with the administration of Land and Land Revenue. The various problems of land and land revenue appear to be very closely inter-linked and there does appear to be a need for a single agency to deal with the various aspects of land management, control and taxation. Intensive Land Reforms also appear to require unified handling of the administration in the State in all matters relating to land. There is a trend of opinion that Land Management and Land Reforms can be handed over to Land Tribunals at various levels. There is also a trend of opinion that land revenue may be handed over to the Panchayati Raj as its usufruct. It is for discussion and formulation of a recommendation whether there is need for continuance of a system of unified land revenue administration or whether the time has come when the problem of land can be split up into land revenue under the Gram Panchayats or Panchayat Samitis and administration of land under Land Tribunals.

Question No. 2 : Should the organisation in charge of the revenue administration also be the head of the hierarchy of Revenue Courts?

There is the general theory that there shall be separation of the judiciary from the executive. On the other hand revenue and land laws are a highly technical field and the laws in some States are so many and so intricate that a close knowledge of the rights and the limitations is necessary for proper discharge of the duties of a Revenue Court. It has been the experience in some places that even the best Bar is not able to translate the problems properly before a Judicial Tribunal for lack of the

* Prepared by B. Sivaraman, Member, Board of Revenue, Orissa.

background or knowledge of all the laws necessary. It has also been found that in dealing with backward areas and backward people a good deal of local knowledge and experience in the field is necessary for proper dispensation of justice. An analogy can be raised against this from the field of Income Tax and Commercial Taxes where the administration is divested from the judicial functions but a sort of link is kept up for presenting Government's case properly. But land is a field where Government is not the only party to be protected but the community as such has often to be protected against the individual. Government has the additional responsibility of protecting the rights of the community. The analogy, therefore, of the Income Tax and Commercial Tax Tribunals does not appear to apply. On the other hand, the Bombay experiment of separating out the judicial functions seems to be working for a long time. It is for discussion and formulation of a recommendation whether the administrative and judicial functions should be combined in a single body or they can be safely divided between an administrative body and a Tribunal.

Question No. 3 : Should the head of organisation be an official or a Minister?

Originally when the Board of Revenue was formed by the East India Company a Member of the Council was the head of the Board of Revenue. Thus Government was directly in charge of the revenue administration very substantially. But subsequently this arrangement was changed and the Member of the Council was removed from the Board and the Board made a completely official body under the Council. This separation has prevailed in most parts of India and has continued all this time. But in Bombay the Revenue Secretariat is directly dealing with the revenue administration in the field and this seems to support the theory of a Minister being able to be a direct charge of the administration. On the one hand it can be stated that the land and people are so vitally connected that any elected representative Government of the people cannot absolve itself of the duty to be in close and intimate touch with the people. Direct administration of the revenue and land problems therefore appears to be a 'must' for the Minister. On the other side, argument can be that whereas it is true that elected representatives must take close interest

in the problems it should be interest on broad policy lines and not in individual cases. The very system of election periodically, makes it necessary that the day-to-day administration and decision of disputes should be with a body which cannot be influenced by election prospects. It is for a discussion and formulation of a recommendation whether the head of the revenue administration should be an official or official body or the Minister In-charge.

Question No. 4 : Should the Board of Revenue comprise a single Member or a number of Members, and if it has to be a number of Members, should the work be divided on a functional basis or a regional basis?

It is necessary to examine what should be the fields which should *prima facie* come under the revenue administration for better and unified control of land and land revenue. After these items are decided upon, it is necessary to examine whether a single-Member Board of Revenue can manage this administration. In deciding this we have to take note of two different systems of control now in the field. In one system there are Commissioners of Divisions who deal with detailed revenue administration very substantially in the Division and send up to the Member, Board of Revenue only such problems as are of a general nature and of inter-Divisional nature. They act as a sieve bringing the work within manageable proportions before the Board of Revenue. We have on the other side the Madras system where the Collectors deal directly with the Board of Revenue and as such the volume of work must necessarily be larger. Even after adopting a system of Commissioners will the work of the Member be such as to require more than one officer at the Board's level? If that be so, should the work be divided on a regional basis between the various Members or on a functional basis with provision for co-ordination. This is for a discussion and a decision.

- (a) Whether a Board of Revenue-cum-Commissioner system is better for revenue administration or a direct connection between the Collectors and the Board of Revenue.
- (b) Is the work before the Board of Revenue of such proportions that more than one

Member will be required to handle the work?

- (c) If more than one Member is required, should the work be distributed on a regional basis or a functional basis?
- (d) How should the work between the several Members of the Board of Revenue be co-ordinated?

Question No. 5 : Should the Board of Revenue be asked to take up functions other than administration of land and land revenue?

It will be noticed that though the objective appears to be to limit the functions of the Board of Revenue to land and land revenue, invariably various other subjects like Excise, Registration, Stamps and so on which have no direct connection with land or land revenue have been placed under the supervision of the Board of Revenue. It appears to be only a question of degree in the variations from State to State. The original Board of Revenue formed by the East India Company had powers over the entire administration. The present position appears to be a curtailment of powers from that broad field owing to circumstances and the capacity of the Board of Revenue to discharge its functions. There has also been a tendency in recent legislation about the Board of Revenue, for example the Orissa Board of Revenue Act to allow for the Government giving the Board of Revenue various other functions as and when necessary. It is for a discussion how far this is a desirable feature and whether there should be any limitations in this matter. On the one hand, there is the argument that dispersal of attention to various unconnected subjects makes the authority less effective in the main field of supervision. On the other hand, there is the argument that the Board of Revenue generally comprises the seniormost administrators of the State and as such to limit their activity to any single field would be detrimental to the large body of administration. It is for a discussion and formulation of a recommendation whether the Board of Revenue should be saddled with functions relating to fields other than land and land revenue and if so, whether there should be any limitation to the number and nature of subjects that are to be added.

Divisional Commissioners : The system of Commissioners was first introduced by the East India Company to help the Board of Revenue in the General Administration by taking up the bulk of the detailed work at the Zonal level. Gradually the Board of Revenue was left mainly with land and Land Revenue administration and the Commissioners shouldered the bulk of the work in the fields of general law and order administration and they also continue to act as intermediary agencies in Land and Land Revenue administration. Today in many of their fields of authority the Commissioners are directly accountable to the various departments of Government and only for Revenue matters they are now under the control of the Board of Revenue. In Madras there is no system of Commissioners. There is a trend of thought that Commissioners are the fifth wheel in the coach and it is desirable to abolish this system. At the same time an experienced administrator like Shri C. Rajagopalachari wanted to have a system of Commissioners in Madras. Against this background the following questions are formulated for consideration.

Question No. 1 : What is the utility of the system of Commissionerships?

The Commissioners in Bihar, Bengal and Orissa are in-charge of Divisions in which they are responsible for the co-ordination and supervision of general administration including law and order. They are in intermediate charge of the Revenue administration. They are intermediate courts in the hierarchy of Revenue Courts. The main argument in favour of the system is that the Commissioners act as a buffer between Government and administration and ease out the pressures from both sides. In a democratic set-up this is all the more necessary. They further act as supervising agencies for various fields of work and inspect the subordinate offices to enforce efficiency. It is difficult for larger areas to be put under one supervising agency and particularly to put the entire field in any part of administration under one State agency. On the other hand it is said that Commissioners generally act as Post Offices and do not really contribute much to the administration. There is still another view that because of the general inexperience of the Collectors these days some senior experienced officer is required in the field to guide them with his experience. It is for discussion and formulation of a

recommendation whether the Commissioners are a necessary part of the administrative machinery under the present set-up.

Question No. 2 : What administrative matters should be placed within the purview of the Commissioner?

It has been the experience that with the multiplication of the number of departments in a welfare State there is difference from area to area as to which subjects are to be put within the purview of the Commissioners and which are to be kept out of the Commissioners' purview and dealt with directly by the various departments of the Government at the centre. Broadly the present-day administration can be divided into three groups—General administration including law and order, Revenue administration and development administration. The tendency has been to concentrate all these three items of administration in the Commissioner and the Commissioner has been taken as the co-ordinating authority for all these fields of administration at the Divisional level. Certain fields of administration like Supply, Excise, Registration, etc. have been kept generally out of the control of the Commissioners though their advice is sought in particular matters. There is a feeling that Commissioners are called upon to take up a greater load than they can discharge if they are to effectively supervise all the departments placed under them. On the other hand it is felt that unless all these major departments are controlled on a zonal basis by the Commissioners it will be very difficult for any single agency at the headquarters to effectively control the work of these departments. A balance can of course be struck by reducing the work of control where the work is too heavy. It is for discussion and formulation of a recommendation whether—

- (a) general administration, revenue administration and development administration should be concentrated at the zonal level under the Commissioner or any of these branches can be taken out of the purview of the Commissioner

and controlled effectively on a central basis;

- (b) any other branches of administration should also be brought under the control of the Commissioner at the zonal level; and
- (c) the Commissioner is in a position to control all the branches placed under him effectively, and, if not, can the problem be solved by reducing the area of operation.

Question No. 3 : Should the Commissioners be purely inspecting officers or should they also administer?

There is a tendency to remove the Commissioner from the hierarchy of Revenue Courts on the plea that there are too many stages in litigation. There is also a tendency to remove some of the administrative functions of the Commissioner for similar reasons of reduction of stages and more direct contact is kept by the departments of Government with the Collectors. It has also been felt in some States that the Commissioners should be used more as inspecting officers to bring out the defects and they may not be saddled also with the responsibility for seeing that their recommendations are carried through. By restricting the Commissioner's functions to inspections and occasional advice the load of work for the Commissioner is reduced and the problem of reduction of zone is also solved. On the other hand there is opinion that mere inspection without strong follow-up action does not lead to any improvement in the administration. An inspecting officer who is not himself a part of the administration will not be able to understand the intricacies of the problem and effectively inspect. So the mere discharge of inspection duties will not in the sum total benefit the administration in the State. It is for discussion and formulation of a recommendation whether Commissioners should be retained as pure and simple inspecting officers or they should have a definite function to perform in the administrative hierarchy.

PROCEEDINGS OF THE CONFERENCE

(i) INAUGURAL SESSION

April 8, 1961

Welcoming the delegates Shri V. Ramanathan (Chief Secretary) said, "It is a rare privilege for me to welcome the delegates and other guests who have come here today at considerable personal inconvenience to attend the conference. The Indian Institute of Public Administration, as you all know, has been doing very useful work in examining important administrative problems. Of the problems before the Institute of Public Administration is the role the Board of Revenue and the Commissioners have to play. It is a fitting occasion when all the delegates have come to attend the conference about the Board of Revenue and Commissioners. While it is so, it must be said that any discussion of problems in government institutions is generally of abstract nature. This is one of the few occasions where the discussions are likely to be of lively interest and the members would not merely consider and discuss but actually see them. In this seminar we are glad to have our Governor, as the President, who has taken keen and sympathetic interest. There are persons who have come from far and wide. Our Chairman, Dr. Mahatab, is also very keen to develop institutions of this nature, and we are also happy to have him here to guide our deliberations. For the information of the members, I may read out the names of the delegates to this conference."

Continuing Shri Ramanathan said: "On behalf of the Regional Branch of the Indian Institute of Public Administration we offer a very hearty welcome to all the delegates and other guests. I need hardly say that our financial resources are limited, but we would like to do the best within our means on this happy occasion. I sincerely hope that you will find your stay here pleasant. With these few remarks I offer you a very hearty welcome to this conference."

Dr. Harekrushna Mahatab, (ex-Chief Minister)

then addressed the Conference: "Mr. Governor and friends. I must at the outset, congratulate the President and the members of the Orissa Regional Branch of the Indian Institute of Public Administration for having invited this seminar to this place. Many of the friends, who have come here, are not unknown to this State. Those, who have come from Bihar and the neighbouring provinces, were connected with this State sometime or other. I would request them to say whether there has been any change in the meanwhile or we are the same. About the subject matter here, as many of you know, I take academic interest in the development of this very system and this has been very elaborately narrated in the Cambridge History of India. The British system of administration in India was developed practically to a huge structure. This growth took about one century. It took about 50 years for them to decide as to what should be done to the posts of District Magistrate and the Superintendent of Police. In the beginning the posts were in the same hands. The District Magistrate used to be the Superintendent of Police. Subsequently, the post of the Commissioner was created, and when the stage of co-ordination between the work of the Superintendent of Police and the District Magistrate came up, the Commissioner was asked to negotiate and settle up the differences between these two officers. From that point of view, the post of Commissioner was very important. These are various problems which have been very elaborately narrated in the Cambridge History of India in its administration part. As far as we see, these systems have grown out of the exigencies of the situation. The East India Company wanted to make as efficient as possible the administration of collection of revenue and they built their system accordingly. Subsequently, when the East India Company went out and regular administration came up

under the Parliamentary system, then the question of general administration was examined in its proper perspective. I must admit the genius of the British people that they could find out a synthesis between the collection of revenue and the general administration. This synthesis has been evolved in course of time. Now, the machinery which was originally designed for collection of revenue became the machinery for general administration as well. But the situation has changed now. Today, we are practically in the mess of general administration. The question of collection of revenue has disappeared from the picture. I am sure it is coming up in the next general election. There is a great demand now everywhere to abolish it. Because that system, according to the various political parties, is not suited to the present circumstances and nowhere in the world land revenue is collected either by the State Government or by the Central Government. Everywhere land revenue is the subject matter of the local Government. In U.S.A. the local committees have been entrusted with the realisation of land revenue; and neither the State nor the Federal Government is interested in the matter. They have other sources of income like the Agriculture Income Tax. The problem today is very simple and I think all of us know it. From that point of view the subjects have been placed here and they are to be discussed from a practical point of view. We are having a parliamentary system of democracy. We are following the parliamentary system of the U.K. Therefore, we have to see that the administrative machinery remains non-political. That is the basis of the U.K. system. That is not the basis of the U.S.A. system. In U.S.A. the administrative machinery is political whereas in U.K. the administrative machinery is non-political. The policy is to be decided upon by the representatives of the people belonging to various political parties after they win the elections and the working of that policy is left to the non-political services. That is the subject matter and how that will be given shape is the problem. In the case of land system, as it prevails today, all the representatives of the people, that is, the Legislature, will decide the policy and the execution of that policy should be in the hands of the people who will not be interested in politics and from whom justice will be expected by the common citizens. They should not be given such scope so that the common people should think that because

of political reasons, orders are given one way or the other. That is clear. It is a very difficult thing to say as to how development work will be co-ordinated with ordinary revenue administration. That is again a problem. So far as my experience goes, in course of time development work has been undertaken on a very large scale, I should say on such an unprecedented scale that revenue administration has suffered a good deal. Because revenue administration was amalgamated with general administration, revenue administration was given a go-by. All attention was given to the development side. How these two will be co-ordinated is again a problem. Here in this State a device has been evolved to co-ordinate general administration with development work and for that Commissioners have been given certain powers to take up development work also. Whether that system works well or not we cannot say now. That again is a problem. To keep the machinery non-political and at the same time general administration and development work to go on smoothly, these are various problems which we are called upon to discuss. There seems to be a general opinion that the system, as it is today, is perhaps not capable of producing the desired result. I would make a humble suggestion, which may be awkward to many, that whenever any change is thought of in a system which is in vogue for a century, it should be thoroughly examined and full picture should be drawn. Haphazard changes, I think, will spoil the system. Therefore no change should be undertaken without proper examination of its implementation. The U.K. system is different from the French system. I have some knowledge of the French system as it was operated in Pondichery. They had no Secretariat system. They had got Heads of Departments system. There was no distinction between Heads of Departments system and Secretariat system. There we had got no Secretariat and Government functioned not through the Secretariat, but through the Heads of Departments. When Pondichery was taken over by the Government of India, the first thing they did was to establish a Secretariat. To change the old system, they appointed Secretaries and put the Heads of Departments in their own places. These two things were done simultaneously. If the systems vary from State to State there will be difficulties and they will create problems for the Centre. Therefore all of us should try to see that one common system is

followed all over India. These are various problems to be faced by you who know much better than myself. Besides, we have the Governor who has passed through all the stages from bottom to top. Fortunately, he is the President of the organisation here and I am sure he will help you in your deliberations and I would now request him to inaugurate the Conference."

Shri Y. N. Sukthankar (Governor), then gave his inaugural address: "It gives me very great pleasure this morning to attend and participate in the deliberations of this conference and I am sure all the outsiders would also like to join with me in welcoming and wishing a hearty and pleasant time to all. I am sure, with your hearty co-operation, the conference will be a valuable one. You will be glad to know that the Indian Institute of Public Administration, during the last seven years, has made great strides and has done very useful work. I am personally happy to see that I had played my own humble part in setting up this institution. I was a member of the first committee as the Cabinet Secretary and my collaborators were Shri S.B. Bapat, Prof. Karve, Prof. Menon and Shri Singh. No doubt we all started these things, but we all derived great inspiration from the great administrators like Shri Krishnamachari. He, as you know, was the Dewan of Baroda. While he was there, he experimented a lot. He told his pupils to carry on and see what the result of the experiment was. As a result of that he came to establish fairly his contact with the development schemes. He then came to the Planning Commission and the first thing he did was to start this Institute. He gave me this assignment and I did my best for the uplift of this institution. I think, you all know, that I am functioning as the President of the Institute here. We have started a Library and I have called a number of distinguished persons from Shri Gorwala to Shri Ashok Mehta to address us. We did not care for the political shades of opinion. In fact, purely as the member of this Institute, anyone is welcome to tell us whether everything is going on well. Now this conference was mooted a long time back; but there arose all of a sudden some difficulties owing to preoccupations of the Institute and so it could not be held earlier. It is fortunate that it is being held today and I confidently hope and feel happy that something useful will emerge out of this Conference."

"Now, let us consider what are the advanta-

ges of this Institute of Public Administration. Prof. Menon mentioned that there are some regional or local branches. In olden days the general belief was that administration was something which was passed on from man to man. You know and you hear people saying that 'Gurus' pass knowledge to 'Sishyas'. Even the civil servants in the early days were 'Chelas'. Smith was the 'Chela' of John and John of Armstrong. This is, however, disappearing now. I do not want to raise any futile controversy. Anything human must be an art and you must know how to handle the people and convince them. If it is not an art, I do not know what it is. There are interesting studies of psychology and other experiences. This is the basis for social studies where people can be taught to handle the problems and minimise them. I am happy to hear that your subject today is the study of the value of administration and what changes can be necessary in this very old institution of Commissioners and Boards of Revenue. We have heard from Dr. Mahatab that institutions have grown up from time to time and they have to be changed and modified. I am sure the same thing happened in every field. Some of you may have studied Disraeli's despatches in England. People think that England was under the Queen and it is now also under the Queen. The two institutions are there. There are the House of Lords and House of Commons. But when we find that we have taken into account the modern changes, and such changes will continue to take place in human society, you will agree that that change is an inevitable law of nature. So is the case today with the Congress. The Congress is a political institution. The Congress today is different from what it was 50 years back. This kind of revolution must go on and this kind of change is bound to take place. That kind of work has been done in the past. I am one of those who think that today the Congress is a greater organisation. I am expressing my own views. I am very happy that the institutions of the Board of Revenue and the Commissioners are very old institutions and I must say that they have done very good work in the past. They are also playing a good role today in the coming of Panchayati Raj. That is bound up with the traditions of our country as a reflection of our own nature. Experienced men, who have gone through different phases probably in different capacities, can judge what the effects are and what remedies can be applied. All

these are the things which should be scientifically considered. This experience has passed from men to men. About promotion, changes and transfers, some think, there was justice in those days and other people think, that is not so. Even nowadays this human feeling of likes and dislikes is still there. I was saying in my days why Mr. Wilson was not made a Commissioner. He was good and sympathetic to Indians, but he was not made a Commissioner. In those days, the three things which were adduced were: firstly, Mr. Wilson was a Scotch; secondly he was extremely thin; and, finally, he did have a large crop of hair on his head. Perhaps one should be bald for possessing a high position. Here we want to have experienced men as Commissioners and as members of the Board of Revenue who can give expert opinion without fear or favour. They should be able to tell the Minister or the Chief Minister that this is the position and these are facts. They should not be guided by any political consideration. It is no use saying we the civil servants are not feeling it, but we have nothing to do with it. Personalities and personal predilections should not influence them. These experts should give their opinion personally and objectively. Here again Commissioners and high officials at times may not be objective. I am thinking of this incident because conditions were similar in my own State in 1939 when the Congress Government had resigned in a number of States and Section 93 was there. There was an Advisory Council then in one State, I would not name it, somebody came to see me in the district. I asked him how are things going on—Congress Government has gone out. 'I am very happy', he said. I asked what was the trouble. He said "they were 'goondas'. The Ministers had their own friends and favourites. They made our life miserable." I asked what is the trouble now. He said "advisers of 'goondas' have come". I asked what do you mean by 'goondas'. Now they are gone. You have now Commissioners, District Officers, your nominees to the District Boards, and Municipalities. In the changed circumstances of the country, the officers of the Revenue Department should change their angle of vision. Only collection of revenue should not be their outlook. They have a duty to guide the people in the development schemes and afford facilities in the administration.

"With these words, I inaugurate the Conference and wish it every success."

rence and wish it every success."

Prof. V.K.N. Menon, the Director of the Institute, then spoke: "It is a very pleasant duty on behalf of the Indian Institute of Public Administration to thank the Governor, Dr. Mahatab, the Local Branch of the Institute, including the Chief Secretary and Shri Sivaraman, all the delegates to this conference and others participating in it for the different ways in which you all have tried to make the conference a success. As the Governor himself mentioned, he was one of the persons who was very closely associated from the very start of the Institute in its work and activities and so long he was in Delhi he was a member of our Executive Council. In fact, there is a common impression in Delhi that the membership of the Executive Council of the Indian Institute of Public Administration is one of the high-roads to higher positions both in the States and the Government of India. It is true that we have sent out from our Executive Council some as Governors, some as Ambassadors, etc. and all of them deserve their high position. We are grateful to the Governor for the help he had rendered in Delhi and for the help he is giving in the present deliberations. I am sure this will continue to come for years. To Dr. Mahatab we are equally grateful for the very great inspiration he has been giving in the work of the Institute. As one, who combines in himself the two very different qualities of the administrator and scholar, he came into this naturally to inspire the work of this branch and I am sure his inspiration and guidance and advice will always be available for ever to this branch and to the Indian Institute of Public Administration. I am also grateful to the Vice-Chairman of the local branch, Shri V. Ramathan, Chief Secretary and to Shri Sivaraman, who will be directing the detailed working of this conference, and to other members. We are indeed very grateful to you for agreeing to hold the seminar here in Orissa. We used to have two seminars in the year, one of them in the headquarters and the other in one of our branches. The first seminar to be held outside Delhi was at Mysore. The second one now is being held in Bhuvaneshwar. These seminars are convened to discuss problems which do not have an opportunity for discussion under the auspices of Government or other organisations. I believe we are the first conference anywhere in India which would have discussed this problem of Revenue Boards and Divisional

Commissioners on an all-India level, and I am sure that the deliberations of this conference would be very valuable indeed in throwing further light upon the working of these two important institutions in India. I am very grateful to the delegates who have come from different parts of India at good deal of inconvenience to many of them on account of the routes they had to take and the trouble they have taken in this respect; but I am sure it is worthwhile because these delegates are persons of very great experience—unique experience. In many cases, we could not contribute to the

success of the conference unless there were a large number of persons of this calibre. This is a subject which requires the experts of Government to deal with. I am grateful to them for their presence here today. All of them and the others and I—all are happy to be here for other reasons as well. Orissa combines in itself the unique position of having one of the big capitals in the country and at the same time having in it some of the famous monuments of the past. I am sure we will go back with the pleasant recollection of the good work done and the happy time in Orissa will always be remembered."

(ii) BOARDS OF REVENUE

After the coffee-break the conference reconvened under the chairmanship of Shri B. Sivaraman to discuss the topic of the Boards of Revenue on the basis of the Working Paper. Initiating the discussion, a delegate said, "We in Maharashtra have not got a Revenue Board as such. We have Commissioners and recently Revenue Tribunals have been started. As my friend from Rajasthan said, this is more or less due to the reason that new Acts and Land Reforms are coming. Formerly, the Revenue Board consisted of one individual who was appointed as a Tribunal and as Commissioner. But with the coming up of various Land Reforms the work of the Appellate authority has become so tremendous that it is just not possible for one man to look after this in addition to the increased work of administration as well as the work under the land revenue code that is being given to the Commissioners. That is one of the reasons why the Revenue Tribunals have been started. Recently, we have appointed non-officials on the Revenue Tribunal who are advocates or who have knowledge of law. The reason, I personally feel, is more or less the same as the Rajasthan delegate has said. It is not correct to give judgment in revenue cases as judges would give in a criminal case as the revenue matters deal more with the land and everyday life of persons. That is one reason why I feel that it is essential that the persons, who are in the know of day-to-day life of the villagers and who are more or less coming to the tribunals with the knowledge of various litigations are more required than the knowledge of a judge. I also feel that the Revenue Boards should be appointed, if at all they are appointed, more with this idea. To my mind, it is not the judicial aspect that is required there. But we must also consider the environment in the village, why more litigations are coming up, etc. You will find, that is our experience, that particular types of cases are coming more in number before the Revenue Tribunal than we expect in one region than the other. It is always better to have people who are senior Revenue Officers to be in the Revenue Board than the Judges who are retired. Then the ques-

tion comes again whether it should be an individual or it should be a Board. I personally feel it is always safe to have a joint board than an individual member. In a place, where we are dealing more with the people coming from the lower status of life, it is always better to have two people sitting together and decide the case than one man sitting and deciding. There is always chance that one individual could be influenced more easily than two people sitting and deciding the thing. Then the aspect of discussion comes in, aspect of difference of opinion comes in and a better type of result comes out. That is why I personally feel why various types of Revenue Boards in the various States are perhaps a dual type of administration. Well, even if we decide that Boards are not necessary still the aspect of having Revenue Tribunal has to be considered. Then again some problem comes in. If the powers are delegated to the Commissioners as we have delegated to the Board before, then one single individual should decide the case. It is always therefore better to have a Tribunal which will deal more in details in these matters than to leave them to a particular individual. So I personally feel that for quite some time till our Land Reforms and various things got settled properly, Revenue Tribunals or Revenue Boards, who are dealing with various land reform matters, are essential in our country."

Another participant observed: "We in Kerala have the advantage of having a new administrative set-up. This new State includes a portion of former Madras State. The Board of Revenue, which is now functioning, is practically on the pattern of Madras which was established about 70 or 80 years back. As far as practice goes, the question: 'should there be a separate organisation to deal with the revenue administration of the States?' poses two problems, the question of a tribunal to decide upon various legal and semi-legal points, which come up before the Board as far as land revenue is concerned and also the aspect of the head of revenue administration. These two things have been combined always in Madras.

We are also doing the same thing in Kerala. The Board is not only concerned with the land revenue, but is also the head of 3 or 4 departments. We call it mostly the revenue administration of the State, i.e., commercial tax including agricultural income-tax, ordinary tax, land revenue, excise, etc. From that angle the Board of Revenue is the head of the entire revenue-earning departments of the State. In addition to that, it deals with legal and semi-legal matters which come up for revision or appeal from District Collectors. These things, of course, do not exist in all the States. You heard the gentleman from Maharashtra saying that the Revenue Board there is a Tribunal; the revenue part of it is being dealt with by the Commissioners. The question is: should these two functions be continued or be merged in one body? In my opinion, it depends on the particular size of the State. This is a very pertinent question. This depends upon the prosperity of the people of the area. The State of Kerala is a small one. It is possible for the people from all parts of the State to approach the Board Tribunal or departmental head. But a certain amount of duty of supervision is necessary. That may be the aspect of Commissioners. Then a separate head of department in revenue-earning department may come in. If it is understood that the Board of Revenue is practically a man for distributing directions, then there should be some agency who is required to look after the revenue of the State. Ordinarily, it has taken the functions of the Finance Department and some functions of the Revenue Department. As the problem increases it would not be possible for the Finance Department and Revenue Department to look to day-to-day administration and earnings of the revenue of the State. So the Board of Revenue should look to this aspect of the matter. One unit should be made responsible for the entire State. The Government would be able to say: here is a body to whom we have entrusted the job, at least the major portion of it. But there are some minor departments like forest which are earning revenue for the State. A major portion, about 80%, of the departments are controlled by the Board of Revenue. I can say the same thing is also being followed in Madras. The question is whether these two things can be combined. I think it would not be possible to combine the entire thing in one individual. For this reason I feel that the Board of Revenue should contain more than one person and

should be able to discuss not only matters of administrative details but also advise Government how to increase revenue or shift burden from point to point or from place to place. A unit like the Board of Revenue is certainly necessary,—in Bombay how they are doing without it I do not know,—otherwise the burden of taxation and possibility of revenue-earning cannot be assessed."

Another participant observed: "In Uttar Pradesh the Board of Revenue deals with many revenue matters and also certain allied matters such as agricultural income-tax organisation and giving new land and a few other things. The question is whether the land reforms and other matters relating to land management can be handed over to a land tribunal. In U. P. there is very great sanctity attached to the entry of possession in the village record. Wherever there is any dispute between two parties as to whom a particular land belongs, the first thing they try to do is to get an entry of the land in their own name in the village records. This entry is done by the Patwari. He makes it after inspection and gives a copy of the entry to the parties affected and another copy to us. Against this entry regular suits can be instituted before the Sub-Divisional Officer. Against the orders of the Sub-Divisional Officer they can appeal to the Commissioner, and against the orders of the Commissioner they can appeal to the Board of Revenue. Even then if the parties are not satisfied, they can go to the Civil Court to enforce actual possession. It is necessary that the land revenue authority should carry on the direction of the Civil Court so far as correction of land record is concerned. This is a very important matter in U. P. which is a very thickly populated State. There every inch of land is cultivated. That is not the case with the other parts of India. There is considerable amount of jostling about possession. I think in every district every day there is 'marpit' (scuffle). Now if we hand over the maintenance of village records to the local committee it is possible that there will be a lot of lathi charges. So we should be very careful before we introduce any change in the system of land revenue administration.

"As regards the question of allocation of land revenue to the Gram Samaj I do not think this is an allied question. It is for the Government to hand over any portion of

revenue to the Gram Samaj. My own feeling is that Gram Samaj needs more money and can also make very good use of it. I feel that our Government has many resources which we are getting from other taxes apart from the revenue income. We can hand over a good portion of the land revenue to the local Gram Samaj. The spirit of country-side is nowadays changing. I think the Gram Samaj will play an important role in the sphere of village administration. Gram Samaj elections throughout the State have created great enthusiasm amongst the people. Hardly a single case of malpractice has been noticed. Whatever funds they possess, they spend in a proper way. There is another point to be considered as to who is to collect land revenue. We have to make a start in entrusting collection to the Gram Samaj. I think it works well. In every village land revenue is being collected successfully as in land revenue administration. Criticisms have been levelled that this Gram Samaj which could not collect this revenue cannot be entrusted with the work of wholesale collection. If that is done, there will be a breakdown. Still I think wholesale entrusting may be wrong. Gram Samajs should be assigned certain responsibility so that they can get a larger portion of revenue. There is no question of collection being poor. There is criticism that when Gram Samajs could not collect their own taxes, how they can collect land revenue? This criticism is out of date. They are collecting their taxes well. The big aspect is that much more power should be given to the Gram Samaj."

Another participant was of the opinion: "In Andhra Pradesh, where the system was very largely based on Madras pattern, both Revenue Department and Revenue Board are much more than merely connected with revenue administration. In very real sense they are the general administration departments dealing with all subjects for which there is no special department except specialised departments like Co-operation, Agriculture, etc. and other residuary subjects form part of the Revenue Department. The Collector is really an agent to the Government. The Revenue Department is a general department. The Revenue Board is in charge of general supervision of various subjects connected with land revenue, survey, settlement, excise, prohibition, commercial tax, so on and so forth. Our Board of Revenue really has to discharge four or five functions.

"Firstly it is in charge of revenue administration, viz., three main sources of revenue—land revenue, commercial tax and excise—and the supervision of the various offices and officers entrusted to the work relating to these three departments. Secondly, our Board of Revenue also has various statutory duties. In a number of statutes there are provisions for appeal against the order of somebody lower down right up to the Collectors and that has to be dealt with by a body like our Board of Revenue. In the third place, our Board of Revenue has also the important function of dealing with promotions at various levels, selection of officers for various posts, dealing with departmental enquiries and appeals and a number of duties connected with transfers. Lastly, our Board of Revenue does a very important function in as much as it is the core of senior officers, all experienced in administration and so all matters, not necessarily those dealing with land revenue or any other revenue, but all matters which affect Government's policy are referred to the Board of Revenue for the views of the Members on whom Government can rely for experienced and mature advice. Arising out of this there is a fifth function which the Board of Revenue discharges and that is to assist Government in any enquiry of some importance. For example, when the tobacco growers felt some difficulty two years back, the Board of Revenue was asked to investigate the reasons for their difficulties and suggest suitable solution. The Board of Revenue happens to be an organisation which is closely in touch with the happenings in the State. It keeps an eye on the seasonal and climatic conditions, market prices and so forth. In the Board of Revenue you have a core of officers who can be entrusted with any enquiry of importance. Now, as regards the question of the entrustment of the collection of land revenue to Panchayat bodies, there are a number of objections to this. One objection is that when this body failed to collect its own taxes in the past it should not and would not be expected to deal adequately with the collection of land revenue. Another reason is that in Madras and Andhra Pradesh collection of land revenue includes certain items which it would be difficult for a popularly elected body to handle. For example, there is the question of water rate. This involves the measurement of the area in which water has been used, the frequency and type of crop

which is grown on the land for which water has been used and sometimes the number of crops that have been grown on the land. That can only be done by a body which to some extent will be semi-judicial. A popularly elected Panchayat might have difficulty in handling a farmer who happens to be powerful and influential. Secondly, collection of land revenue also envisages certain penalties. Where land is encroached upon or water is used without permission, there a body like the Panchayat would be in difficulty. I do not know what the conditions in other States are but in my own State, where a large proportion of the land revenue is water rate depending upon the measurement of the area watered, the crop which is grown and so on, the general rule at present is that an official agency will do the work much better than a popularly elected body like Panchayat.

"Then coming to the question of Board of Revenue *versus* Commissioners or the combination of the two, in our State, following Madras, there is only a Board of Revenue. But in the other part, viz., Hyderabad, originally there was a Board of Revenue, then came Commissioners; after some time they abolished the Commissioners and brought back the Board of Revenue. A few months back there was again a query whether the Board of Revenue should be replaced by the Commissioners. This chequered history reveals the difficulties which do exist in deciding whether one system or the other or the combination of both is the best system to set up. As I said earlier, the Board of Revenue has both statutory functions and general non-statutory functions involving the supervision and inspection of the work in the field. There is one body of opinion that these two functions can and should be separated for the simple reason that the State has so much of supervisory work that it cannot be possibly handled by a body of 3, 4 or 5 men. My State has an area of 150,000 sq. miles with 20 districts and some of which can hardly be reached by travelling almost the whole day. This led to the feeling that it may be in the interest of administration to separate the statutory and non-statutory functions and entrust the statutory functions to a body like the Board of Revenue and entrust all the non-statutory functions to the Commissioners to be located at 4 or 5 centres who can discharge this part of the

work which the Board of Revenue is now doing. Then again there are different views. There are people who think that there is no need for supervising the work of Collectors and supervision from the Secretariat would be adequate. There are others who think that these days the Collector is often-times so junior an officer because of the great pressure and need for administrators that he should be helped by a senior officer as friend, philosopher and guide. There is therefore the feeling that if the Board of Revenue is replaced by a body which only deals with the statutory functions, then you ought to have the Commissioners in the field for general supervision of the work of the Collectors and giving them advice and guidance from day to day. Some of these matters are covered by the later questions and so I do not feel inclined to deal with them at greater length. As I said earlier, the answer to the first question seems to be rather obvious and that is: you cannot but have a high-powered administrative set-up like the Board of Revenue or the Commissioners or a combination of the both if you are going to secure adequate carrying out of government policies in the field whether they are matters of land revenue or otherwise."

Another delegate then took the floor: "I fully agree that this is a question to which there can be only one answer. The question is: should there be a separate organisation to deal with the revenue administration of the State? But there are certain elements in the answer to which I would like to draw your attention. At any rate, so far as North India is concerned, the administration that we are having now, has had a framework decided by the East India Company and about the first item of public administration that the East India Company took up was the question of land administration. If we examine the 'Kabuliyats' signed by the Company with different Zamindars at that time, we would find that even police functions as well Public Works Department functions were the responsibilities of the Zamindars and not of the State and the first public administration office to come into existence was not the police station or schools run by the Government, but the land registration office—sub-registry; and as administration progressed and its scope increased, Government took more and more functions and these functions were handed over to the regular

agencies. I think it is certainly important to take into account the present-day fact with what happened, say, in the last 150 years when everything was added to the work of revenue agency. Later, the reverse process was started when the responsibilities of the revenue agency were subtracted and passed on to separate agencies appointed specially for the purpose. Now, it may be asked whether there is any reason why the land revenue administration should have a separate agency of its own to deal with various aspects. I might answer this question by saying that there can be only one answer to it, namely, that you must have some agency to deal separately with the revenue administration. But there are other elements to which I would like to draw attention. The first question is whether a revenue officer must combine in himself two separate functions and whether he should deal with the process as a whole in which I think I shall include the matter of reporting as to who is in possession of the land and another matter of making entries in the revenue registers and so on. The question is whether the same man should also make a pronouncement in the event of dispute between two parties as to what was the correct state of affairs. Now the answer in the North India has been the combination of these two functions at all levels, what we call in Bihar, Anchals or the block level; the next is the subdivision level; thereafter the district level and above it the divisional level and at the top the Board of Revenue level. At all these levels the answer is that there should be this combination. If that be the answer, what is the reason for the answer. The reason is that the revenue administration is very much of a summary process. It is always possible to take the question to a civil court and there it will take years to settle. The reason why people in the revenue administration have been vested with judicial function is that they can deal with a matter quickly in a summary way. If that is the need of the country to have summary disposal of the land problems because of the fact that the peasantry is poor, it cannot travel far and it must have a ready-at-hand solution of the disputes, it follows that there must be various levels of supervision. If this is correct, then it follows that you cannot find a more convenient system whereby a revenue procedure can be tackled, if necessary, by the district officer at the district level and thereafter by the Commissioner at divisional level and after that

at the Board of Revenue level. The question arises why we should have at all the Board of Revenue and the Divisional Commissioner levels and why the Government as such cannot deal with such references from the district authorities. The answer is absolutely clear. One reason for it in public administration all over the world is you get a picture of a department of government either consisting only of the Minister or the Minister assisted by the public servants making pronouncements on the question of facts which can constitute single revenue proceedings. The East India Company found that it should be done. That is why the Board came into existence. But this decision of the East India Company is illustrated in modern times by the decision of the Government under various pieces of legislation to delegate certain rules which can be framed or to delegate powers of deciding procedure to a body of public servants and it is this delegation which is the most principal characteristic of administration in the entire world. We cannot get away from it. I feel that the revenue procedures must be made summary because the poor peasantry cannot afford the high cost of civil litigation. There must be various levels of supervision with a link in the whole chain and the Board of Revenue cannot be by-passed as also Divisional Commissioners.

"There is one other aspect of this matter to which I may draw the attention of the authorities of the Indian Institute of Public Administration. I think it would be very much worthwhile to make investigation State-wise as to the extent to which State Governments have delegated powers to their Boards of Revenue in the past five years and further how many powers exercised at the Divisional level have been delegated to the district authorities because it is a process of delegation and this process of delegation is getting deeper just because the volume of work is increasing and therefore it is worthwhile for various States to find out to what extent in the last five years delegation of powers from the superior level to the lower level has taken place in our country in the revenue administration.

"Regarding the reference to the role of Gram Panchayats made in the Working Paper, I dare say that the administration of the East India Company comes in handy in this respect because I feel that the East India

Company wanted to simplify the problem of collection of revenue and for that purpose it created a system of a body of intermediaries, namely, permanent zamindars in Bengal, Bihar and Orissa and some part of the Central Province and that is the system I am referring to. Now we have abolished zamindari, we have abolished intermediary interests practically everywhere and we have decided more or less to hand over these functions to the Gram Panchayats. It would be extremely important, and I may say it would be very significant and instructive, if we study as to how many of the ex-zamindars would be found in the working of the Gram Panchayats. Just as the ex-zamindars were asked to repair roads and maintain the police stations within their jurisdiction, so also we are passing on the same responsibilities to the Gram Panchayats now. But I fear just as the experience with the zamindars was bitter in the end, there might be factors which would advise that our experience with the Gram Panchayats will also equally be bitter. I subscribe to the views expressed by one of the delegates about the difficulties of the Gram Panchayats in fulfilling their financial roles, such as determination of the amount to be recovered, imposition of taxes on the people, when these functions are handed over to them. It is rather an important function in revenue administration and much can be said in favour of handing over the functions to the Gram Panchayats. I am, however, afraid that the Gram Panchayats will experience increasingly heavy burden in discharging their functions of this character. They can be very useful in the matter of development. But I am of the opinion that important matters like determination of areas, pieces of land, who owns it, how it is sub-divided—these are vital things and are better not left in the hands of the people whose terms are of 3 or 5 years and for this reason we cannot deprive the revenue agency of this role at present. I dare say the need for local supervision divided into units like sub-divisions, anchals and divisions cannot be obviated. Therefore to this leading question the answer is only one. We must have a separate agency and that function of dividing into various elements could be delegated afresh in the whole administration as we have seen in different parts of the world, nothing to talk of different States of the country."

The next speaker was of the opinion: "As regards the question—should there be a separate organisation to deal with the revenue

administration of the State, I would like to make a few comments. There can be no doubt that a separate organisation for revenue administration in the State is absolutely necessary and more so it is in Orissa because Orissa, as you all know, is a recent creation and much younger than most of the other States in India. We had so many ex-States in our midst, areas from Madras and the Central Provinces have come into Orissa and we have had our own old districts also. Thus, you will find different systems of land revenue administration going on. So there is need for unification and a move for reorganisation of land reforms is going on. So both these things have to be tackled in Orissa. Therefore there is a pressing need for a body of experts—maybe one or more who have an intimate knowledge of various things in the State. They can advise Government about the reforms that are now being taken up in the State—abolition of Zamindari, land reforms, etc. In this State we have made a very definite progress in this sphere and here the problem is rather more complicated and therefore the need for a Board of Revenue is certainly greater here in Orissa. This Board of Revenue and Revenue Divisional Commissioners have had a chequered career. We have had various systems and only recently we have created a system of having the Revenue Divisional Commissioners and one-Member Board of Revenue. Of course, with the increase of work we have added another additional officer to the rank of Commissioners to help the Member, Board of Revenue. Now the Board of Revenue is the final revenue authority in the State; the entire revenue administration is under him; he is to supervise the same and advise Government about policies to be adopted and the Commissioners help him in that. Here the Revenue Board is also the revenue tribunal and that function can never be given to anybody else. As has been pointed out by a friend earlier, judicial function about revenue matters cannot be given to civil court completely and it has to be tackled by the Revenue Board. The poor people need speedy justice and, therefore, this system has been working well here. There is also need for unification of various legislations here. We have got a Public Demand Recovery Act. We have got different Forest Acts for different parts of the State and for this recovery of public demand we need some authority and if we have not an authority which can advise us,

then it will be very difficult. Here we have a most experienced officer as the Member, Board of Revenue. He has the background and experience and he also knows the problems and he advises Government as to how this unification work will be done. The other aspect is land reforms, abolition of zamindaries and abolition of intermediaries. Here in Orissa we had various types of intermediaries. In ex-State areas we have got Sarbarakars and Gountias and many others who should be abolished. The terms and conditions of tenure of all these agencies are different. How will this be abolished? For that the mature advice of a senior officer, who has the experience and thorough knowledge of their detailed working, is absolutely necessary. In both these respects it is very difficult to manage without the services of a Board of Revenue. So the question: whether there should be a Board of Revenue and Divisional Commissioners, I think, is more than satisfactorily answered.

"Another point has been raised as to whether land management should be given to the Gram Panchayats. In Orissa, the Gram Panchayats have not developed much and their record of imposing taxes and collecting them has been rather very poor. That has been mentioned by some friends and that problem is very much here. Mention has been made that in U.P. there is some difficulty about the records of rights. That difficulty is here also. In Orissa, we have not yet got the records of rights and in most of the areas the existing records of rights are out of date. In some parts of the State settlement operations have not yet been taken up. The question of giving this collection of land revenue to the Gram Panchayats is, I think, absolutely academic. Land records, due to the negligence of the revenue staff or it may be due to the fact that the revenue staff were asked to do development work at the earlier stage when the first development work was undertaken, were practically neglected; their regular maintenance was not at all done. Only recently we are emphasising this aspect. Now, the land records are practically in a mess; they are not up-to-date and somewhere they just do not exist. Therefore, if you give the collection of land revenue to the Gram Panchayats, I doubt very much whether they can do very much out of it. Maintenance of land records is a very difficult job even for Government agencies. Whether the Gram Panchayats can be entrusted with the

difficult job, certainly needs a lot of consideration. Then again, in Orissa, we are thinking of imposing irrigation cess to be collected by the revenue agencies. This particular levy upon irrigation will be a very difficult job for the Gram Panchayats to do. In this connection, it should be noted in States, where irrigation cess is already there, people are willingly paying it, but where it is a new thing, there is a great resistance on the part of the people to pay it. If the responsibility is given to the Gram Panchayats for collection of irrigation cess along with revenue rents then the success in this move will be very difficult. Therefore, I think that at least for Orissa the time is certainly not ripe for delegating this power of collecting of rent to the Panchayats."

Another participant then said: "To the question whether there should be a separate set-up of land revenue administration in the State, the answer to me is so much in the affirmative that no discussion appears to be necessary. The real question is, what should be the set-up of the administrative organisation; what should be its functions? Then the question arises whether land revenue administration is by itself an administration at all. When this problem of land revenue administration called for solution during the days of the East India Company in 1765, it was not land revenue administration as such, but it was the general administration of the country. Up to 1919 land revenue formed the basis of the Government of India's revenue and Government of India was reluctant to part with the land revenue even to the provincial administrations. Only when the customs revenue developed on the Fiscal Commission's report, it was possible for the Government of India to transfer land revenue to the control of the Provincial Governments. Now that land revenue itself has dwindled into an insignificant source of revenue as compared with other substantial sources of revenue, it is possible for the State Government to consider whether land revenue can be transmitted to the local authorities in the State. The fact that land revenue is a local source of revenue in most parts of the world is a matter known to everybody. In India, whatever economic advancement has been done, has been done from land revenue. It is a major source of economy. About 50 per cent of the total revenue comes from land revenue. That being so, whether there should be the revenue administration or not has

to be seriously considered. If the revenue administration is entrusted with merely collecting revenue, I do not see any justification to have senior people in the Department. If land revenue administration means economic administration of the rural areas, there is sufficient justification for the Department to have senior officers to man it. What the function of the revenue administration ought to be, whether the Gram Panchayats can administer land revenue—that is the question. Land revenue collection may be given to the Gram Panchayats. But let us not say that land revenue administration should be given to the Gram Panchayats. Five per cent of the income tax collected by the Government of India is distributed among the States. It cannot be collected State-wise. Economic ramifications are such that you cannot select a particular item for economic operation. If the State Government is thinking of imposing Agricultural Income-tax, the same result will follow, because a person may have land in Bengal, Orissa, Bihar and in other States. Similarly a person may have land in one Panchayat or another. It is not possible to delegate the administration to the Panchayat areas in which case the same fiasco will follow. If the Government of Orissa or any State is able to delegate or transfer the proceeds of land revenue to the Gram Panchayats, it is quite welcome. It does not mean transfer of revenue administration. There is certainly necessity with the revenue administration to have a separate agency provided this agency is not entrusted with the mere responsibility of operating like a revenue tribunal. But it should be entrusted with the responsibility of general revenue administration so that development of the rural areas can be undertaken by it. If that is not done, the agency should continue no longer as revenue administration organisation."

Another delegate observed: "The problem before us is whether we should have a separate land revenue administration. Since the creation of the State, land revenue administration has been carried on in Orissa by senior officers who are known as Revenue Commissioners. Some 6 or 7 years ago the set-up was changed and in place of Revenue Commissioners we had a three-member Board of Revenue. Subsequently, we had a one-member Board of Revenue with three Regional Commissioners. Meanwhile, we have two other Commissioners on the revenue side, one is Commercial Tax Commissioner and

the other is Excise and Land Reforms Commissioner. The revenue administration raises the problem whether the existing agency other than the Revenue Board, namely, the Excise Commissioner and the Sales Tax Commissioner can efficiently administer the revenue side of the administration. But as is well known, land revenue administration is actually land administration and more than that it is the pivot of general administration. This has been done from the pre-independence time. In post-independence time, due to the tempo of development activity, the importance of this does not come to the forefront. Yet the necessity for a very efficient land revenue administration is there. That is why I feel that not only should there be an efficient administration, but greater emphasis should continue to be laid on the maintenance of efficiency of that land revenue administration.

"Now the question is whether there should be a separate organisation for this or some other organisation can take it up. It has been stated that regional tribunals or anchals can possibly be entrusted with this duty. Various reasons have been given as to why this experiment should not be thought of. It is sufficient to say that before any new organisation tackles important administration like the land revenue administration, it should develop its standing to a certain level. In our present set-up, it is very difficult to foresee in the near future whether we can possibly have a regional organisation which can even somehow carry on this important branch of administration. Thus, the possibility of a new organisation not being there, we may think whether there is any other branch in the district administration which can take up this responsibility. Before independence we had practically one system of administration which from a certain point of view consisted of two branches. One was land revenue administration and the other was general administration which included police and magistracy, and the land revenue administration system was the pivot of the other branch of the administration. Even now the position remains the same. With the bifurcation of the judiciary from the executive, the possibility of the magistrates being entrusted with the task is not there. Development work, as such, is still in the experimental stage. We are mostly depending upon the revenue system. But that possibility is not there. The only alternative

left is that a separate land administration unit for land revenue administration should be there. As to what should be its form, the Board of Revenue or the Commissioner, is a matter of detail depending upon particular circumstances of the States."

The next member stated: "The question posed before us is two-fold. One is whether the Board of Revenue should continue or not; the second is whether particular aspects of land revenue administration can be transferred to the Panchayat institutions of Gram Panchayats. Whether the administration of land revenue can be transferred to land revenue tribunals may be another question. So long as there are lands, collection of land revenue, decision on land disputes, maintenance of land records, etc. there will be necessity for having land revenue administration. Of course, the land revenue administration today is not merely confined to the collection of revenue, from land; it is also concerned with the collection of revenue from various other sources like stamp, registration and excise, which are not strictly revenue from land. So, as soon as you recognise the need for having an organisation to collect land revenue and revenue from other sources you will readily recognise the need for having a land revenue administration. As soon as you recognise land revenue administration, you must recognise the head of that organisation. At present the Board of Revenue is the head of that organisation. In some places there is a combined Board and in other places one-member Board.

"Coming to the second point as to whether a portion of the work, that is being done at present by the Board of Revenue or its subordinate officers like the District Magistrates, Collectors, Tahsildars and others, can be transferred to the Village Panchayats, I am of the opinion, as rightly pointed out by Dr. Mahatab, that before we make any change in a system which has stood the test of centuries we must be cautious and careful. The land revenue administration brings with itself not only collection of revenue, but also decision on land disputes and also maintenance of correct land records on the basis of which land disputes will be adjudicated. That being so, I cannot see in any foreseeable future whether it will be justified to transfer any part of this administration to the Village Panchayats. I myself was the Director of the Gram Panchayats for a number

of years. The Panchayats in Orissa are in the infant stage. They are just beginning. I agree with the view that when it is a question of transfer of a portion of land revenue to the Panchayats as a source of income, this is all right. Certainly it is not perhaps intended that land revenue administration or any part of it should be or can be transferred to the Panchayats. Because from the very nature of it, the persons, who will be entrusted with the collection of land revenue, should not have interest in land in the locality. If the Village Panchayats are entrusted with land revenue collection, they may start collecting from the persons whom they may not be liking. Things of that sort will happen; you cannot avoid it. For example, cases of mutation may come before an officer collecting land revenue. The record may contain the name of a person who in the meantime has transferred it in the name of somebody else. He has to examine the persons with solemn affirmation about the actual possession; he has to inspect the land, he has to refer and collect the land records to find out who is actually in possession. Things of this nature, which require judicial determination, cannot be at present given to elective representatives who cannot be expected to have a sense of detachment or impartiality in the locality. But an officer of the Revenue Department can be impartial and detached, because he is the person who can collect land revenue adequately and he is the person who can go into and determine land disputes, encroachments and other things. Of course, we must provide a quick machinery for decision of land disputes. During the last ten years or so land revenue administration has been affected very badly by various factors, the chief of which is the importance of development work. It has not only occurred here, it must have occurred elsewhere too. We find during the course of inspection of Sub-Divisional Offices, that land revenue cases, mutation cases, waste land lease cases and certificate cases have taken much longer time than even the civil suits are expected to take. I have noticed revenue cases which have gone on for 5 or 6 years. This is not correct. We should give ready justice to the tenants in land revenue matters. Obviously, we must cut short these delays. Most of the cases should be decided by camp courts on the spot. But that really should not prevent us from coming to the conclusion that

land revenue courts as they exist today should not continue. We should only see that they discharge their duties and dispose of the land disputes very much more quickly than they are doing at present. We cannot deny the utility and usefulness of the Board of Revenue as far as my State is concerned. When I go out into the interior, I notice the Board of Revenue has issued and has been issuing instructions for quick and speedy disposal of these cases. Not only that, sometimes even experienced revenue officer commits serious mistakes in law and procedure at the time of the decision of these land disputes. The Board of Revenue is the highest appellate authority. Certainly it is in a position to advise the lower revenue courts as to the correctness of the procedure, correctness of the collection of land revenue and various other things. Therefore, in my opinion the Board of Revenue in Orissa has been doing useful work and I am quite certain that wherever the Board of Revenue experimentation has been tried, it has performed useful function. The Board of Revenue invariably consists of seniormost members of the service who have varied experience of revenue law not only in this State but also elsewhere. The only suggestions I would make for the very efficient functioning of the Board of Revenue is that it must not hear appeals and revisions in a central place like Cuttack alone. When our idea is to make the Board of Revenue the highest judicial authority, it should be brought within the easy reach of the people. It would be a better thing as far as possible to try a few appeals and revisions in the district headquarters or at the sub-divisional headquarters to which the disputes relate. There is no bar to this being done. Similarly it would be also desirable for the revenue officers like the Tahsildars, Sub-Divisional Officers to dispose of a number of revenue matters in camp courts which generally they are not doing at present in this State."

Another participant stated: "The question before us is whether there should be a separate organisation to deal with revenue administration in the State. There is no dispute that the management, control and collection of revenue is such a simple thing that it can be easily handed over to the lowest authority in the State. Land really cannot change its form. If proper settlement is held as to whom land belongs or mutation is done as to what is the

revenue realised from it, it can easily be handed over. But the present position is that we are in a state of confusion. Our records are such that we need a separate revenue administration. Otherwise I do not think it will be of any necessity to have a separate revenue administration. When the East India Company started, they started with the Board of Revenue as a separate revenue administration. Certainly, the elected people can be made responsible for the land, its administration and the collection of revenue. But we cannot give them the state of affairs which are not very clear. At least we must have proper settlement and proper organisation to deal with it. Probably a land office may be there either in the district or sub-divisional headquarters and people should know what they should do with the land, the other activities like welfare of the people, agriculture, etc. I would therefore say that for the present we need a separate organisation. I do not go into the question as to what this organisation should be. A lot of other speakers have said about it, e.g., we may have a Board of Revenue, we may have direct control from the headquarters of the Secretariat, etc. Here we have a dual system—the Board and the Divisional Commissioners. That is a matter which varies from State to State. I do not think that there is the same state of affairs in every State with regard to development work. It is not necessary for me to answer whether it should be handed over to it or not. The time will come when it will be properly handed over. With all the efforts that we have been making, land still forms the basis of economy in the village. We are trying land reforms, we are trying to know as to what land a man can hold and some land is going to Bhoodan. But time must come when they can settle all their disputes at the local level."

The next participant was of the opinion: "One interesting thing in the general trend of opinion in the conference is that no part of revenue administration should be transferred to the Panchayats. My own feeling is that there is no meaning in saying that power should be decentralised, but the Panchayats should be debarred from handling any part of revenue administration. Revenue collection is not such an important thing that it cannot be done by the Panchayats. In fact, this was previously done by intermediaries, the Sarbarakars,

who were collecting 90 to 100 per cent of the land revenue in the State. After this the intermediaries were done away with. It is now being done by the Deputy Tahsildars and Tahsildars who are not very important officials. If this can be done by Deputy Tahsildars and Tahsildars, I fail to understand why it should not be done by the Panchayats. Some of them are quite efficient. My personal view is that if you want to make land revenue collection a success, it should be given to the Panchayats. Not only should it be given, they should be entrusted with collection. As regards the first part, whether there should be a land revenue administration unit, I think there is no dispute about it. There must be one and without it the land revenue administration in the State will be a failure."

The next speaker observed: "Now, the question posed for answer is: should there be a separate organisation to deal with the revenue administration of the States? It is also for discussion and formulation of a recommendation whether there is need for continuance of a system of unified land revenue administration or whether the time has come when the problem of land can be split up into land revenue under the Gram Panchayats or Panchayat Samitis and administration of land under Land Tribunals. The land revenue administration, as at present envisaged, deals with the administration of land and land revenue. So what we call land revenue administration is really administration for the betterment of the land-owning people who are the bulk of the population in the State so far. So all administrators feel that peace and tranquillity of the country depends on a sound land policy. If there is no unified land policy, correct record of rights and efficient management of land, it may well lead to anarchy. We have to look into these things. Merely collecting few rupees from occupants of the land is not the problem. If that is handed over to Gram Panchayats or to whatever local agency may be set up, I think, they can manage it quite well. I have experience where land revenue collection has been transferred to charitable trusts, temple board trusts, and other charitable institutions, they have managed well. I do not find they have defaulted in the realisation of land revenue. So if it is the intention that collection of land revenue should go to the Gram Panchayat, I do not think, it will be a very great problem. We have entrusted

greater responsibilities to them. What the Government will have to do is that they should furnish the basis of collection. They must have up-to-date correct land records. They must be intimated the change of land record. But the administration of land, I do not think, Government can afford to transfer to anybody. It is the prime responsibility of Government to see that every land must be enjoyed by the rightful owner peacefully. What we really call land revenue administration is nothing more than ensuring correct set of records and correct maps so that everybody must be assured of peaceful enjoyment of land without any molestation from his neighbour. How can this be done? This can only be done by a central agency. Government can lay down policy and may be very anxious to implement that measure but who will give effect to it? They cannot go all over the State. It is not even possible for the Divisional Commissioners to go all over the State. Divisional Commissioners can only give the information about particular regions. So I think a central agency like the Board of Revenue is a necessity. That is why I agree with the general trend of the discussion that there should be a central agency manned by most experienced men to see the local condition and who can give good advice to Government. Land Tribunal is an organisation which is functioning as a court. A judicial authority is created for a particular work. So this tribunal would not be in a position to give advice to Government because it cannot have necessary facts. If we want that our land policy should be sound and there should be a sound land revenue assessment then we must have a central agency whether we call it Board of Revenue or by some other name. In small States one person can do this job but in large States, one man cannot do it. He requires assistance. One person cannot go all over the country and collect correct data. So in such States Divisional Commissioners are necessary."

Another member said: "One of the questions I wish to ask is: is land revenue very necessary, should we not do away with it altogether? There seems to be the trend of direct taxation specially in the matter of field workers, factory workers and so on. In this country, where there is a growing population, where there is need for stepping up of agricultural production, where it is desired to remove the burden from the cultivators, why should we

keep this land revenue at all? After all land revenue is a symbol of kingship. It was considered that the lands belonged to the kings and they had given these lands to the people with certain conditions that in return they will have to give some thing either in the form of service or payment of rent. There should be alternative realisation of revenue from the proceeds of the lands as well as sales tax, agricultural income-tax and so on. The second point is about land management and control. So far as this State is concerned, I have not come across situations leading to breaking of heads. I admit there should be a higher type of organisation. For instance, for number of years there is no land settlement, no land record but people are cultivating the lands. They are also paying land revenue. Even in other areas with a very small number of supervising staff collection of rents is going on. Now it has become a habit among the people to pay land revenue. Of course, I do know where the land revenue cases are resulting in difficult land management. There are a large number of encroachment cases in some districts which run to lakhs. Encroachment is going on every day, every month. Similar is also the case with Naibadi. Sometimes it has so happened that there is no revenue officer available to look into these things. Due to want of supervising staff there is the accumulation of encroachment cases. Land management must be taken up by Government. The question is as to what organisation will be doing this work. At present we have Board of Revenue, Commissioners, Collectors and officers down below. This system is adequate but it must be ensured that this system is made to function. A delegate suggested that an enquiry should be made about the delegation of powers particularly during the last few years. I would also suggest that an enquiry may be made how much powers are taken away from bottom to top. If we have separate revenue organisation there should be clear understanding as to what subjects can be settled by them without referring to the Secretariat. If for every small thing a reference is made to Government it will hamper speedy disposal of the work. So, I think, we need a separate organisation for land revenue administration. That organisation must be strengthened and must be given powers to act as an independent body without depending upon Secretariat for small things and it should be able to deliver goods in the way it is expected to do so."

Intervening in the discussion, the Chief Secretary of Orissa said: "We are going ahead well with the administration of the present day, still there are some points we should think of. At first, we have to see that peace and tranquillity of the State is maintained. The other point is if the people of a certain place want something from Government or a particular department and if the department concerned does not cater to the needs of the people then the Government as a whole should be blamed. The Revenue Department is expected to gather lands useful for agriculture. Of course, there are other lands in the hands of Government. Ninety-five per cent of the people are depending on land. If we leave these rights of the people to ordinary justice, probably people will not get what they think fair. In case of revenue administration I will go further and say that revenue administration has tried to protect the interests of the people by way of maintaining the land records. The Revenue Department of this State is maintaining the land records and if the maintenance of land records is carried on efficiently in the village, the village people will get what they want.

"I next come to the development activities. One delegate mentioned that unless it was an economic development we should not do that. I would say here that under Government it is not always economic development that should be taken up but uneconomic development is also taken up. In a place where some sort of development is necessary even though that is uneconomic development it has to be given effect to. It may provide employment to a large number of people. For example, maintenance of irrigation service is not always economical, but Government cannot escape from it. I would therefore say for the purpose of protecting the agriculturist and certain developments which are closely associated with our land revenue functions that what has been accepted by the public should be taken up by Government. If these benefits are lost sight of, naturally people will feel that they have been deprived of something. These are some of the points which justify a separate revenue organisation. We have got several subjects in Revenue Department which a simple man in the village gives effect to. So it is necessary to train officers for that purpose. Revenue Department is there to find out the requirements of the man in the street and

develop certain things. It is not a fact that Panchayats could not do these things. After all a question may be asked when a Panchayat member is elected to the Assembly and he is able to discharge his work there quite satisfactorily, why not the Panchayats should be given these powers. I am therefore of the opinion that certain works taken up by the Revenue Administration can be handed over to the Panchayats."

With this speech the morning session came to a close.

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The afternoon session started with an introductory speech by the Chairman: "I think I would summarise the discussions of this morning on Item No. 1 before we proceed to other items. I believe it has been rightly estimated in our present administrative structure that there must be a separate organisation in charge of land revenue. That is the question No. 1. But the main purpose of that question was to draw out your reactions to the proposals that are going round that the time has come for decentralisation of land management and land revenue, etc. There is a general opinion that a democratic State going in for a welfare pattern of society must link up the elected representatives with actual execution of programmes and without such participation of the elected representatives it is impossible to attain the Welfare State. Arising out of that there is a definite opinion that time has come to hand over land management to the elected representatives and the pattern of China and other countries are quoted in support. But the general opinion seems to be that it cannot be done now under the existing circumstances and for the time being a unified Head of Department is necessary.

"During the discussions in the morning many of you covered a good amount of other questions on the list, naturally so because you cannot take out one part and discuss without linking it up with others. So when you come to other questions you should not repeat such views but only add such points as you feel necessary to get the members to understand the subject. With your permission let us come to Question No. 2: Should the organisation in charge of the revenue administration also be the head of the hierarchy of the revenue

courts? This morning we had a very strong view expressed by a member about the necessity of linking up the tribunal part of the work with executive part of the work at all levels up to the Board of Revenue. I think another delegate has told us about the system now obtaining in Maharashtra where a separate tribunal dealt with judicial side of the work and opinion seems to be in Maharashtra that even non-officials can be members of the Tribunals. The other opinion is that if there is to be a Tribunal, it should consist of senior revenue officials. These opinions have already been expressed. I would like you to add to or subtract from the expressed views on any specific items, we shall now take up Question No. 2. Should the organisation in charge of the revenue administration also be the head of the hierarchy of the revenue courts?"

The first speaker of the afternoon said: "To me the whole question is not that there should be a separate organisation because everyone agrees that there must be a separate organisation but whether the organisation should be in the form of a Board of Revenue. Before I answer the question I want to view this question in the light of certain hypotheses. From what I have read of the Boards of Revenue in different States I find that the Board of Revenue is largely a historical phenomenon which was once established due to the conditions prevailing, at the time and if we find that those conditions have changed I would not hesitate in saying that the Board of Revenue can also be changed or even scrapped. The fact that the Board of Revenue has been there for so many years is not necessarily the justification for its continuance in the future. The second point is that the Board of Revenue does not perform by any means only revenue functions. Looking at the present state of things, I find that in many States the Board of Revenue is a kind of lower level of the Government enjoying supervisory powers, powers of inspection, powers of appointment of revenue officers and so on. In the third place, there has been increasing pressure for handing over the function of collection of land revenue to the elected local bodies. Fourthly, land administration includes many things like collection of land revenue, land consolidation, land reforms and so forth. Now, this is the background against which we should decide if there should be a Board of Revenue

or not. To me it seems that there should be a separation between judicial and other functions of the Board of Revenue. One friend here has definitely pleaded for the separation of executive and judicial functions with vital arguments and I do not want to go over the same grounds, but I do want to say that bearing fully in mind the fact that the land cases must be expeditiously decided, we cannot perhaps wait for civil courts to tackle the problem. I want some kind of an administrative court. The Board of Revenue is, in certain aspects, an administrative court. Reference has been made to the Maharashtra model where they have Revenue Tribunals. It is an administrative type of tribunal which does only one type of work, i.e., deciding cases. What I want is that there should be separation between judicial powers and powers to decide revenue disputes. If this power is taken away from the Board of Revenue then other powers could very well be transferred to some other head of department. What I am trying to make out is that there is no need for a body like the Board of Revenue. It may be a very unorthodox suggestion but some State Governments have been tampering with the institution of the Divisional Commissioners but nobody has yet touched the institution of the Board of Revenue. In fact the States, which did not have a Board earlier have got one now. I do not know why. I am thus of the opinion that the Board of Revenue is no longer necessary. Judicial functions can be left to revenue tribunals; functions relating to land reforms can be given to Land Reforms Commissioner as the Head of the Department. I may conclude just by saying that the conditions in which the Boards of Revenue were set up, to my mind, were different from the conditions existing today and I do suggest that time has come when we should seriously consider whether they should continue or not."

Another participant observed: "I am of the view that the administrative and judicial functions of the revenue courts right from the lower level to the highest should be combined as they are at present in my State. There is no need or justification for effecting any change now. After all, the administrative functions, which the Revenue Divisional Commissioners or the Board of Revenue are at present required to perform, are mostly supervisory and therefore there need be no

apprehension that the supervising officer, though he administers justice in the revenue matters, is likely to go astray or do things or give decisions influenced by considerations other than justice. As a matter of fact, even at the lower level, the revenue officers have got powers of the courts and this arrangement is expeditious, cheap and convenient to the parties. Similarly, at the higher level there are the Collectors, the Commissioners or even the Board of Revenue. There will be no inconvenience if these functions are kept combined. I do not agree that all the judicial functions should be performed by the Commissioners as has been stated by one of my colleagues here because the Boards of Revenue are at present charged with the revisional jurisdiction in some important revenue matters. Of course, it may be all right to argue that the power of appeal may end with the Commissioner. If we argue along similar lines we can also argue that power may end with the Collector. I think the Board of Revenue, which is likely to be manned always wherever they are by the most experienced revenue officers available in the State, should be given the jurisdiction of going in revision in revenue matters where parties may still think they have not got redress from the Commissioners. In brief, I am of the view that the Board of Revenue should continue to be in charge of both the revenue and judicial jurisdiction. Now, if the Board of Revenue makes a point of hearing the revision petitions of appeal in camp courts in different districts, it will be expeditious, convenient and cheap to the parties. In conclusion, I answer the second question in the affirmative by saying that the administrative and judicial functions should be combined in a single body as they are at present in the State of Orissa."

The next participant stated: "I would like to add only one small observation to what my friend has just stated. I think we would appreciate fully the local inspection in deciding all outstanding points in revenue proceedings. Many times, more often than not, a clear and correct view in a revenue dispute can be and should be obtained by making a local appreciation of facts. Now, such a local inspection is much more easy to the revenue executive side than to any other courts or institutions. I think in the interest of economy as well as in the interest of efficiency it will be wise to

have a body of trained revenue officers who could, on the one hand, function on the executive side and, on the other hand, function as judicial officers, otherwise we will have a duplicate machinery and will have to spend a great deal more than what we are now spending for the purpose of local appreciation of facts. Thus, I strongly vote for the combination of these two functions."

Another delegate said. "There are really two aspects of this question. The first is whether there should be a combination of judicial and executive functions. Naturally there has been a good deal of thought given to it in the last many years particularly in the field of civil and criminal law. The second aspect is whether the procedure to be observed in taking decisions should be a summary one, which at least the Boards of Revenue of Madras and Andhra follow, and whether the summary forms are the best thing or something little more judicial would be preferred. Now, if you will have a judicial system for administration of decisions in these cases you are going to have certain forms of procedure being followed. I take this second question first because we have made conditional experiment in the matter in Andhra. In Andhra Pradesh there are 20 districts out of which 11 have come from Madras. There we have the Madras Board of Revenue system and the rest nine districts have the Hyderabad system. In both the parts of Telangana and Andhra the land tenure is more or less the same; the laws are substantially the same; there might be a little difference in the form but the substance of law in both parts is the same; the officers are the same; the Collectors are interchangeable in all the twenty districts. We have got the same set of officers, the same Board of Revenue, but the forms are different. For the revenue cases on Andhra side there is provision for appeal. It gives the party an opportunity to be heard. Sometimes, and even quite frequently, the party is heard through lawyers. If the party wants to produce evidence it is allowed to do so. The same officer trying a case coming from Telangana side has to take resort to the procedure under the Civil Procedure Code, but for cases from the Andhra side he does not adopt such a lengthy procedure. The cases are disposed of summarily. Even most complicated cases are disposed of within six months. But on

the Telangana side generally no case is disposed of earlier than 18 months or even two years. There are some cases which are lying undisposed for the last 33 years. There is thus a scandalous waste of public time by which the tenant is ruined. Then I would take up my second point. Too much theoretical attention is given to the judicial nicety which leads to substantial denial of justice. Justice delayed is justice denied. On Telangana side revenue cases are lying undisposed of for years because parties can avail of all the dilatory methods. But on the Andhra side revenue cases are being disposed of very quickly to the complete satisfaction of everybody. I am not going to say anything about the separation of judiciary from the executive. It is left to the administration of justice which can better dispose it of. I am of the view that revenue matters, in which we want quick results, should be dealt with by somebody who is completely acquainted with the conditions and is familiar with the revenue laws and who has an opportunity to go and see for himself all the things in the field. Inspection is a matter of great importance in revenue matters. The officer, who is in touch with the day-to-day revenue matters and who has an opportunity to go and see things in the field, is more likely to render justice than the officer who sits in the headquarters and tries to dispose of cases on written or spoken evidence. I would answer this question very much in the affirmative."

To a question: "Is there any complaint on record on Telangana side?" He replied: "Yes. The case which took 33 years to be disposed of is about grant of a loan for excavation of a tank. The case took so much time that in the process of the case after the death of the father the son was taken in as a party, after the death of the son, his son and so on and so forth."

Another delegate said: "In our State, we have separation of administrative and judicial work. There is practically no difficulty. Members of the Board of Revenue are senior I. C. S. and I. A. S. people and the I. A. S. members get a special pay of Rs. 250/-. They are all senior officers in the rank of Commissioners. Most of the case work is done by the Additional Commissioners who are senior Collectors. That is how we are working. Since separation is going on

satisfactorily so far as my State is concerned, it needs no change."

One of the members observed: "The same system of Board of Revenue is functioning more or less in Hyderabad, Kerala, U. P., Madras and Bihar. I have only to deal with two minor aspects. It may be said that members of the Tribunal may go and inspect in certain cases. But in my opinion what is required is not only the inspection but also the understanding of the problem on the spot. As far as judicial work is concerned we can take it that it is the best in more than one sense. The question is whether there should be both a Board of Revenue and a Tribunal. Where there is a Board of Revenue there is no need of a Tribunal. But the question is whether we should think at all of a Board of Revenue without first going into the background. The Board of Revenue has various functions to discharge other than merely looking after revenue collection. Secondly, it is in charge of land and land revenue. If there is no Board of Revenue then there will be various Heads of Departments, particularly institutions like Commercial Taxes and Excise Commissioners. Look at it from another angle. We will have a Board consisting of all the Heads of Departments. It is just like a judicial court in the sense that judicial power has been given to the Board. All the members should sit together and exercise their functions. Even if that particular Board is without a judicial member it does not change the character of the Board of Revenue's duties as such. It looks after the entire revenue side of the State and it advises the Government. It has become more important in my State. It may be necessary in some States; it may not be necessary in certain other States. But in my opinion the Board of Revenue is important and there is no alternative to it."

A question: "In view of the difficulties pointed out, can you explain how to meet those difficulties of long delay?"

A delegate: "Legally speaking their position is the same. It makes no difference whether it is done by the administrative member or the judicial member. It is the same body. They are legally one body. Administrative members and the judicial members are one body."

Another delegate: "My personal opinion

is that it is the delay in the disposal of cases that has led to separate Revenue Tribunals. Today the Revenue Department is saddled with 20 different functions along with its own. It looks after census operations, election work, health problems and hundreds of other things. Besides the development work has been thrust upon its Tahsildars. So the difficulty that has been pointed out, that a revenue officer will have no background of the village administration and he cannot inspect the spot, is true. He disposes of the case at the initial stage in the village. Then it goes to the Deputy Collector. He is also doing land reforms and other works of the district. He is also a touring officer. He also disposes of land reforms cases. When the Ministers are visiting his area he is also busy. So we have appointed separate Deputy Collectors to be in charge of the entire land reforms work. For the purpose of land revenue we have notified them as Additional Collectors and we have revenue tribunals in different Divisions where Commissioners are there."

A question: "At the Commissioner's level what is the function?"

In reply to the question the previous speaker said: "The Commissioner is supposed to be a member of the Tribunal, but he does not sit on it. One of the members is a retired District Judge and the other two are from the Revenue Department at the Collector's level. They are retired people re-employed. The Commissioner is one of the members of the Tribunal for administrative purposes only; for that period the Commissioner is supposed to be the head of the Revenue Tribunal. So there the matter ends. Our Tribunals do not do any administrative work except land reforms work. You may be surprised to know that the Tahsildar at the Tahsil level has to dispose of annually 800 to 1600 cases of land matters. There is another factor to be taken into consideration. It is very difficult for the pleaders to appear before the Tahsildar, Deputy Collector and the Commissioner. The Commissioners are supposed to tour 120 days a year. When the Tribunal sits away from district headquarters pleaders are not available; they are busy in sessions cases. If the Tribunal sits at a place, where there are sessions courts, it would be easy for the pleaders to appear before the Tribunal. We have also introduced non-official members

in some of the Tribunals. This is to my mind an experiment. The Chairman has mentioned in the morning that there has been a trend that elected personnel should also get representation in the Tribunal. That is the background against which we have taken a social worker in the Tribunal. We have never allowed him to sit alone in the Tribunal. He always joins either with the Collector or somebody else. This safeguard is there lest he be biased. This system has been introduced a year ago. We have appointed a pleader who is a social worker at Poona. He is a law graduate."

The next participant was of the opinion: "While discussing this morning about having a separate Tribunal for trying revenue litigations one of the reasons advanced was that there will be speedy disposal of cases. The revenue officers are otherwise busy; they are going frequently on tour. The cases are unnecessarily adjourned. So we cannot ensure speedy disposal of cases. Another difficulty is that the quality of case work is getting deteriorated. The reason is that the Collectors and in some States the Commissioners are not given revenue cases. In districts these cases are given to the Additional Collectors. The result is that they are disposing of cases whimsically. So in order to ensure speedy disposal and quality of decisions there should be a Revenue Tribunal. I shall give some reasons as to why the revenue officer and the revenue court should be the same. While working as revenue officer he does come to know the quality of work put in by his subordinates through inspection. That is one reason why I feel it is necessary that the revenue officer and revenue court be the same."

The Chairman then summed up the discussion on point 2 in these words: "There is an unanimity of opinion that the Board of Revenue should be both the head of the judicial work as also the head of the executive. There is some deviation from this model in Bombay and U.P. In U.P. the Board has two wings, administrative and judicial. In Maharashtra these are revenue tribunals, and a member with judicial background sits on them. Now they have started experimenting with nominating non-official members to the tribunals. But the points raised by one delegate appear to be real and important, i.e., revenue administration should be manned by officers with background of judicial experience. We have already introduced that system in Orissa. I hope the same experi-

ment is being made in some other States. Collectors or Additional Collectors are in charge of revenue case work. The latter is a senior officer of the administrative service of the State on the verge of retirement. That is certainly a point which we have to consider, namely, giving necessary importance to experience so that what we want to achieve is achieved and at the same time keeping in view the Bombay pattern of judicial experts coming to the Tribunal. That seems to be the trend of the discussion. We will now take up question No. 3: Should the head of organisation be an official or a Minister?"

The first person to speak on this point said: "The point raised in the working paper is very interesting. The explanation given in the paper itself indicates that it has a historical background. A member of the Governor's Executive Council was the Chairman of the Board of Revenue. Those conditions have certainly changed. I don't think that I could make out a case that Ministers be in-charge of the Board of Revenue. There is clear distinction between the functions of a Minister and function of a high administrative body like the Board of Revenue. The Minister is largely a policy-making authority. I do not really see why this matter should be discussed at length."

The Chairman: "Somebody raised a point in the morning that tendency in legislation is to concentrate final decisions in Government. Government means Minister in-charge. Now should there be an individual Minister in-charge of motor transport cases where the final authority is the Government and Government means Minister? That tendency in legislation is inevitable. So this question has that background also."

Continuing, the previous speaker added: "I am glad for the explanation given by the Chairman. If we agree that judicial powers of the Board of Revenue, even if they are not separated, should be distinguished from the administrative and supervisory powers, Ministers have nothing to do with the judicial functions; it does not come within their purview. Government has not got the last word in the cases coming before the Tribunal. As regards other matters I put forward a different structure altogether. These matters should be separated from the hands of the Board of Revenue. So far as administrative and supervisory functions are concerned it is a matter of hierarchy. To those,

who are saying that a Minister will be the head of the Board of Revenue, I shall advise to mark the distinction between the various functions which are being performed by the Board of Revenue. In judicial function absolutely no Minister should have any hand. But in other matters the Board functions as a head of department and has relations with the Minister as other heads of departments."

Another delegate: "I am of the same view."

Another member observed: "The Board of Revenue implies that it will be manned by an official but not by a Minister. The question arises as to whether, while discharging the duties already entrusted to the Board in such cases, it should be put up for the orders of the Minister or for his information. In Transport we have certain rules and some duties have been defined. In my opinion the Board of Revenue should be headed by an officer who should function independently. But the legislation is being made in such a way that the Board of Revenue has to send papers to the Revenue Secretary and that paper goes to the Minister. In such cases it cannot function as a Board. The duties of the Board should be defined and the Board of Revenue should have powers to dispose of certain matters independently and those powers should be exercised by an experienced officer without any further reference to the Minister."

The next speaker pointed out: "The difficulty of having a Minister as the head of the department has been pointed out. It has been said that a Minister might feel embarrassed in deciding the cases of the people. Apart from that it is desirable that there should be some continuity in the office of the head of the organisation. Whether it is in the form of a Board of Revenue or whether Revenue Secretary is the head of the organisation, it should be an official. Non-official head will have some disadvantage in having the continuity in the office and it is not desirable for efficient administration."

The next participant stated: "The question now raised is whether an official should be the head of the land revenue organisation or a Minister. Government frames policies, passes acts and rules and lays down instructions and these should be left to an official body to carry out. The land revenue is a matter which concerns two aspects. One is individual *versus* individual and the other is

individual *versus* State. Government is required to fight out cases of individual *versus* State. We still find cases coming regarding cultivation of Government land and there is a dispute between individuals and the State. Laws are laid down and execution instructions are given. Under these instructions an individual can get land from the State. Therefore the question arises whether the Minister as the representative of the people should have final say in the matter. If proper instructions have been given and there is no interference then the officials can perform their duties properly and pass proper orders. The question is whether the Minister should have any say in the matter or not? That is a very difficult question to answer. I really feel that he should not interfere. But practical experience shows that he does and therefore if you want to have an ideal set-up, the Minister must also become ideal, i.e. he should lay down policies and instructions and an official body should carry them out."

Another delegate observed: "Land Revenue organisation is concerned more with formulation of policies than execution and implementation thereof. For formulation of policies certainly the Minister in charge of Land Revenue Department or whatever department it is called should have a say in the matter because he will be answerable to the people in the legislature. If the head of the revenue department simply means Board of Revenue, or whatever name you give it, such administration will be controlled by the land revenue organisation. Then the duties of land organisation will be mere implementation of the policy rather than its formulation. Decisions have to be taken regarding day-to-day administration and the land disputes have to be settled which are more or less judicial matters. So both for administration and judicial work of determination of revenue disputes I do not think that the Minister should be thought of being associated with these things. Of course, the Minister has to decide policy and he is answerable to the people through the legislature, but in his individual capacity the Minister certainly controls the Board of Revenue or land revenue organisation. But the day-to-day administration and the decision regarding land revenue and correction of records which are the real work of the Board of Revenue or head of the revenue

organisation should not be left to the Minister. It should always be left to an official."

The next person to speak pointed out: "I generally agree with the previous speaker. If the administration of land reforms involves exercise of discretion in settlement or issues I think it is safe that the ultimate decision in this matter is taken by Government as such. We can also interpret the position of the Minister as an authority who can speak, act and decide on behalf of government. Then I do feel that within the area of land reform administration there is a sector in which exercise of discretion as such is made by Government and not by an individual government servant. Now this is a matter which is a complicated one. But it is possible to frame rules so that only in certain range it is left for the Government to decide and where the magnitude is less it can be decided by various administrative levels. In brief, so far as judicial side is concerned, the Minister has nothing to do, but so far as exercise of discretion is concerned in the matter of settlement of cases there is a category which left to be decided by Government as such and if the Minister functions separately it is his business."

A delegate observed: "My starting point would be that for a particular administration the policy-making and execution should be kept separated. If that is done, then, I think, the Minister is responsible for policy and he should not be the head of the Board of Revenue or on such similar body. I think he would also find it impossible to be the head of such institution from the practical point of view. Even as a Minister he is fully engaged in his legislative work, in his political work and social functions and so on and so forth. I take that at least six months in a year he is required to devote to these functions. In addition, he is required to devote some time for the secretariat work. From the practical point of view I think a Minister should be the last person to be put at the head in an organisation like this. Here certain experiences have been referred to by my friends regarding the power of appeal whether it should lie with Government or Board of Revenue. In our State we have got one Act, that is, Motor Vehicles Act where Government is bound to give a hearing. As regards other cases based on papers appeal cases are disposed of. But, according to the provisions of the Motor

Vehicles Act, personal hearing should be given to the parties. Our Minister for Transport was hearing parties. But once he was put into trouble. Two years back the Minister passed certain order about certain route. Baseless allegations were made against him. If a Minister would be the head of such an institution he is likely to be attacked being a political man by the public. But an officer is not likely to be attacked like this. The question is very obvious. On these issues there should not and cannot be a Minister as head of the Department."

This viewpoint was supported by the following speaker: "I quite agree that Ministers and Board of Revenue are functioning at two different levels—Ministers at a certain high level and the Board of Revenue at a lower level. The Board of Revenue is doing its own job and Ministers are doing their own job. Ministers are laying down policies and the Board of Revenue is executing them. I can cite here one interesting case that has happened under the Rent Control Act. In that Act it has been laid down that the first revision petition should be made to the Commissioner and the second revision should be made to Government. In such revision cases Government used to pass orders in one sentence saying 'revision accepted' or 'revision rejected'. One party went to the High Court on the ground that since the Government could not find time to apply its mind to the case, it generally accepted or rejected the revision case. On this analogy the High Court held the view that Government had no jurisdiction in these cases. So the decision of the Government was revised and by amending the Act these powers have been given to the Board of Revenue."

Adding a footnote, one of the previous speakers said: "I have already said that a Minister was required to give personal hearing under the Motor Vehicles Act. When a new Minister took charge of that portfolio in November 1956, he was asked to receive 1800 appeals in Telangana alone for personal hearing. He was very much worried by seeing the volume of work to discharge. He was virtually reduced to the position of a whole time civil judge being required to hear 1800 cases with lawyers on both sides. Naturally it was a difficult task for him. So in the Board of Revenue the Minister cannot be the head."

A participant remarked: "I have just one

clarification to seek. It is generally expected that the Board of Revenue should be manned by officials. I have suggested earlier that somebody should be the head of revenue administration as well as revenue court. That is the actual practice in my State. From my own experience I can say that the head of the department is the Board of Revenue and it is expected that the head of department should do day-to-day work. The Chairman, Board of Revenue, performs dual function as a revenue court and revenue authority. Now due to intimate relationship of the head of the department with the Minister, can it be reasonably expected that he can give independent decision?"

The Chairman: "We all agree that the Minister should not be the head of the revenue administration. Experiment in Andhra has also shown us the difficulty in trying cases by the Ministers. He being the head of the department had to hear appeals and there was large number of arrears. The point raised by the last speaker can be solved if we distinguish between policy-making and administration as such. The relation between the head of the department and the Minister is purely at policy-making level. The Minister cannot go into individual cases affecting individual rights. If that difference is maintained there seems to be no reason why an official's discretion should be affected. The basic problem and general trend of opinion in this case is that the background is so important that we must override other aspects. That background can only come from the executive. We can separate the judicial body for some time but the man must have the same background. So if that decision is taken we can only see that the difference between policy-making and implementation is clearly maintained. Then there should be no danger."

"With your permission let us take up questions 4 and 5 together. The questions are: No. 4. Should the Board of Revenue comprise a single Member or a number of Members and if it has to be a number of Members, should the work be divided on a functional basis or on a regional basis? No. 5. Should the Board of Revenue be asked to take up functions other than administration of land and land revenue?"

The first speaker to comment on these points said: "In my State there were both the Board of Revenue and Commissioners three

days ago but now the Commissioners' posts have been abolished. The intention was that the Board of Revenue, in addition to being the supreme body in revenue administration, should function as the revenue court for hearing appeals in respect of administration of excise and other such State taxes. I personally feel that the Board, in addition to the functions which it already has, should have the responsibility for administration of all State taxes like excise, sales tax, registration tax, etc. As a matter of fact for all State taxes they should be the final authority. Similarly, they should be the final authority in the matter of cases arising out of these taxes. If the Commissioners continue, there should be division of work at that level. In my State there are four Members on the Board excluding the Chairman and each Member is in charge of a particular function like settlement operation in addition to the normal work of that Division. So he is in charge of a particular function as well as in charge of a particular territorial area. With the abolition of Commissioners he does all the work in that particular area which the Commissioners used to do before. There is one section of opinion which feels that it is too much work for one man because he is in charge of office as well as disposal of cases."

The speaker following him stated: "Regarding advice to the Government by the Board we do have a system. When Government requires any advice on any particular policy matter we have a system of deciding the issue in a conference. The senior Commissioner is supposed to take all such points and find out from the Government on what particular issues Government desires to have our opinion and then a conference is held. The agenda being settled, the Commissioners meet in a conference. If we come to an agreed decision, well and good, but if we disagree all our views are sent to Government and that is how advice is given. Another point, as I told you, is the judicial aspect. As far as land reform is concerned we have a separate Commissioner and the Commissioners think that they are members only for the purpose of administration of Revenue Tribunals. Now the question is that for sales tax we have a separate Commissioner and all the appeals of sales tax go to him and he is the tribunal for sales tax. So the question of Revenue Board does not come in. I

personally feel that we do not find any difficulty whatsoever and we find that this system is working much more efficiently."

Intervening in the debate one delegate said: "I wish to say something on the subject. It is only to avail of the occasion to publicly recant the opinion which I have already expressed on another occasion. In the Kerala Reforms Report I was in favour of the Revenue Board continuing as a body to advise Government on all matters. The opinion which I took at that time is on record but on further consideration I now think that I was wrong particularly when I find that they have a system in Bombay of the Commissioners sitting in a conference to periodically advise Government on any matter that it would like to have advice on. I think it is a better way of achieving results than by having statutory bodies like Revenue Boards, which in addition to other functions, periodically advise Government also. Of course, there is a point raised by a delegate that they can offer advice on their own and not on reference by Government as in the case of Bombay."

Clarifying the position the delegate from Maharashtra said: "We do on our own also. We send the proposals to the senior Commissioner and we have it on the agenda and discuss it in the conference."

The previous speaker continued: "I am all the more in favour of the Bombay pattern because the object I had in view was to have a body of persons with experience and detachment who would advise on those emerging matters, pressing matters and difficult matters. I do not know whether it is administratively feasible to get such a body. It is not objective I am worried about. It is the practical method of getting a body who would do this work. I am all the more inclined to have the present system because I like the Bombay pattern in all its aspects. I do not think the Revenue Board is necessary. I think that the Revenue Tribunal of the Bombay pattern is very good and I am in favour of the Divisional Commissioners doing all these works. In this I am supported by the view that with a Revenue Board at headquarters it is not possible to be in as close a touch with the day-to-day work of Government for inspection and supervision as the Commissioners can do. In general, I would like to have it placed on record that I accept the Bombay system and I am very glad

that the Commissioners in Bombay are free to meet periodically to give their opinion to Government even on matters not referred to them."

Another delegate remarked: "The point is that whether advice is given by the Board on request or *suo moto*. I wish to make it clear that the Board of Revenue has got some statutory powers and its members are a core of senior officers. So if a statutory body like the Board of Revenue or any other statutory body is called upon to give advice I think their opinion is more valuable than that of a group of Commissioners. Giving advice to Government may be grouped under three heads—advice not sought but accepted, advice sought but not accepted and advice not sought and not accepted. The Board, being a statutory body, will have its weight as far as the statutory powers are concerned. Now, going back to the point which we discussed, viz. Q. 5 about the Board of Revenue taking over the land revenue administration, the tendency on the part of the Board of Revenue taking over the land revenue administration is not acceptable in this country and if that principle is decided whether the Board of Revenue or the Commissioners or the Land Revenue Department of the State should be charged with that responsibility then the land revenue including all the associated work in connection with land will be entrusted to them. Land revenue including settlement operations and departments of commercial taxes, excise and civil supplies are under the direct control of the Board. Furthermore, the second schedule of the Act adds to this list the Department of Registration, Department of Taxation, Department of Co-operation and Local Bodies. The second schedule also envisages full control by the Board of Revenue over all these departments so that there will be more efficiency and better working. In addition to all these, there is general supervision work which the Board of Revenue exercises over the Collectors. In this connection a delegate raised a point that the Commissioners in Bombay exercise direct control over the police department. That does not happen in Southern States. When some incidents occur, which is rather a big issue, and the Collector is unable to handle the situation due to influences and forces of other districts coming into play, in such cases the Board of Revenue has been either deputed by Government or on its own put their head to it. All other matters, which are to be

entrusted to the Board of Revenue or Collector or Commissioner, depend on the size and premises of the State. Where it is possible to have unitary system of administration, i.e. in a small State like Kerala, it may be possible for a Board of Revenue to manage the work without any Commissioner. But personally I feel that one or two Members of the Board may not be able to tackle all these jobs because not only the area but also the number of cases comes into play. Whether the Board, in addition to discharging these functions, can also take up some more new responsibilities is something more than I can answer definitely. But I personally feel that nothing more should be given to them. As regards the fourth point I have nothing to say. Whether there should be Commissioners all alone I have made my point clear on that. Now it [4 (a)] says whether there should be something in between the Collector and Board of Revenue and in that view of the matter whether there is any necessity for Commissioners. Not only the size of the area but the number of cases to be decided is the determining factor in this case and I feel it will be necessary in the sense that there should be something in between the Collector and Board of Revenue.

"As regards the second point [4 (b)], I think it largely depends on the size and work. I feel that the Board should have the opportunity of making a local appreciation of work of a particular area. Now this problem of co-ordinating the work is very much felt in a State like Kerala in which the Board of Revenue alone functions without Commissioners. Without having more members the existing members can take their own portfolios exactly like Commissioners and take on supervisory work over a certain number of districts and act like Commissioners as far as those districts are concerned.

A participant observed: "I think it is a matter of general delegation, and general delegation of powers is only possible if Government can possibly delegate the powers to the Board. This experiment of delegating powers downwards was actually tried in U.P. in 1957. I have also been associated with the present affairs of revenue administration, excise, sales tax, entertainment tax and transfer of Deputy Collectors, etc. This note, which has been prepared about the system prevalent in U.P., says that it is working successfully and full

reasons have been given therefor. I think it is working equally satisfactorily in other States also. In U.P. there was a rumour going round that if this order came into effect the Ministers will have only one file a week. From the Government point of view it must be stated that perhaps it thought that the report had unnecessarily widened the administration. That is the usual complaint made by the senior officers. I do not know whether the Government was justified or not but in my opinion the revenue agencies should be dealt with by the Board. In addition to functioning as the final authority in respect of appeals arising out of entertainment taxes, excise and so on the Board should be entrusted with public enquiries of some importance. As regards the composition of the Board I think the functional distribution is working very satisfactorily in our State and certain important matters are dealt with generally. As regards the utility of Commissioners in the present available machinery, I think there would be only one possible answer—yes. In U.P. there are 54 districts which cannot possibly be looked after by a Board of Revenue. There must be something in between the Collectors and the Board."

The next speaker said: "The answer to these two questions would depend very largely on what functions we propose to give to (i) the Board, the number of members it should have and whether (ii) they should function on regional lines and so forth. The main consideration, which will make a difference to the answer, is what work you intend to give to the Board, what importance you intend to attach to its enquiries and decisions and so on. We have a Board of 5 Members, one of whom is the Commissioner for land revenue and certain minor subjects as well. The second does work relating to excise and 'ryotwari' settlement, the third one does work relating to civil supplies and settlement of the estates, the fourth one deals with irrigation and land revenue. He is also responsible for watching the development of 'ayacuts' under all our medium and large irrigation projects to see that the land which can be brought under irrigation is brought under irrigation as rapidly as possible. This is an item of work recently given to the Board to which I shall give a little time afterwards. Lastly, we have a Commissioner for commercial taxes. In other words each of these Commissioners is responsible for about 8 or 10 crores of revenue. Besides other work,

jointly they also relieve Government of certain duties in relation to staff. For example, our Board deals with the posting and transfer of all officers of the Commercial Tax Department, gazetted and non-gazetted. In regard to Revenue Department we have at a certain level surpassed the Minister in regard to posting and transfer of staff and gazetted officers. At present the position is that the Board deals with the transfer and posting only up to the level of Tahsildars and recently gazetted officers have come under its administrative control and transfers can be made within a district by the Board of Revenue without reference to Government. Unfortunately, for many years there has been a continuous fall in the prestige and powers of the Board of Revenue both in Madras and Andhra Pradesh and only recently there has been an effort to reverse the process because the benefits of decentralisation of work are gradually coming to be appreciated. As I said earlier this morning, we also used our Board of Revenue as a core of senior administrators to be consulted on all topics. Recently there was a Bill on money lending and it is proposed to give the control to the Board of Revenue. Recently we had an enquiry into the working of co-operative societies in hilly tracts of scheduled castes and scheduled tribes. This was suggested to be undertaken by the Board of Revenue. If it is the intention of Government to use the Board of Revenue in that way it is not possible unless it is given certain powers to be useful at all. At the same time the reasons made out by the Committee two years back for the abolition of our Board of Revenue are under consideration. The reasons are: primarily the State has become so big that for five members of the Board of Revenue to supervise the work of Collectors and revenue staff of all the districts was becoming difficult and for that reason the system of Commissionership, as in the case of Bombay, would be a much better scheme. In view of that the Committee thought that if instead of five members you have five Divisional Commissioners located in five different areas, supervision of the revenue and other work would be done in a much better way. As has been said, in Bombay the Commissioners have every right to inspect any office and make suitable recommendations to the Head of Department and the Government.

"He could also be the eyes and ears of Government. He could also do inspection of

Government work in the administrative cadre. This sort of inspection is required in all Departments to maintain administrative standard. My own personal view is that there should be a combination of both these. It may be possible to divide the work of inspection and supervision and keep apart other items of work which can be dealt with on functional basis and not on regional basis. For example, commercial tax, excise, etc.—the subjects which can be best dealt with on functional basis. Secondly, they will be senior advisers to Government and they will have Divisional Commissioners under them who will do day-to-day work of inspection and be friend, philosopher and guide to the Collectors who are much younger and who have much less experience."

Supporting the above point of view a member stated: "I agree with the previous speaker. What he has suggested is actually good for the State of Bihar. We have a two-member Board and Divisional Commissioners. There is a suggestion for division of labour between the Board of Revenue and the Divisional Commissioners. So far as the reference to the Board of difficult problems is concerned, I think Government is entitled to consult and obtain the advice of its senior civil service and in fact this is quite frequently done in the State of Bihar. In the last two years I have myself submitted reports to Government on reforms of hospitals, tube-well system and things like that apart from making enquiries into the conduct of senior civil services of the State Government. This will bring some improvement."

Another delegate observed: "Coming to question No. 5, I think that in addition to the administration of land revenue the Board of Revenue should take up subjects like Excise, Registration, Stamps and Commercial Taxes also, because these are allied matters of land revenue. As to whether the Civil Supplies can be taken or not we do not know. Madras has done it. It may or may not be taken. Coming to question No. 4, certainly the Board of Revenue can have the Commissioners' system if considered in this light. In the State of Orissa in 1936 there was just one Revenue Commissioner who combined in himself the functions of the Board of Revenue as well as the functions of the Revenue Divisional Commissioner. Later on after few years it was found that this combination was not good enough. So we again broke up that

system and had a system of two Commissioners. One was called the Divisional Commissioner and the other Revenue Commissioner. These two Commissioners were not only Revenue Divisional Commissioners in respect of their Revenue Divisions but also had combined powers of Board of Revenue in respect of their Divisions. That experiment went on for some time. Subsequently, we decided to have only a Board of Revenue consisting of three Members of which one would be the President and no Revenue Divisional Commissioners. The Members of the Board of Revenue were allocated regional functions. That meant each of them was given few districts to supervise and to control revenue administration of those districts. Besides, each one of them was given certain other functions. But that system was not found to be quite useful in the changed set-up. So we have gone back to the system of Board of Revenue separate from the Revenue Divisional Commissioners. And now we have three Revenue Divisional Commissioners in charge of the Revenue Divisions. We have a one-member Board of Revenue in general charge of the control of land revenue administration and then we have an Excise-cum-Land Reforms Commissioner who helps the Member, Board of Revenue in respect of excise and land reforms matters. Now it is accepted that besides excise, registration and stamps, commercial tax also should come over to the Board of Revenue. This is my view. In that case there may be a necessity for expanding the Board of Revenue by the addition of one more Member. That always depends on the magnitude of the work. At present there may not be any justification. But if and when allied revenue functions like collection of commercial taxes, appeals, etc. are to be attached to the Board of Revenue, then there may be need for an additional member. Coming to item (a) of question No. 4, I agree that the Board of Revenue-cum-Commissioners system is better for revenue administration. We have found that in the changed set-up in Orissa we are getting Collectors of experience not exceeding five to six years. Therefore it has become necessary that we must have Revenue Divisional Commissioners who will be able to guide the Collectors and give them advice from time to time. Besides, the Revenue Divisional Commissioners will bear the impact of the pressure from the Collectors downwards and from the Government upwards. Coming to

item (b) of question No. 4, at present in Orissa I do not think it is necessary. If and when it becomes necessary to expand the Board of Revenue then we can go in for an additional member. As to item, (c), our Revenue Divisional Commissioners are functioning on regional basis. They are fortunately part of the land revenue administration in respect of their Divisions and they are also in charge of development work. The Board of Revenue is really working on functional basis in the sense that stamps, excise, registration and land revenue appeals are heard by the Board of Revenue. So at the Board of Revenue level it should always be on the functional basis. As to item (d), if and when it becomes necessary to extend the one-member Board by an additional member they can evolve a certain principle of coordination as to how to work together. If in any matter there is difference of opinion, which is always likely important matters, either the President of the Board of Revenue or the seniormost Member may have to give his casting vote or if it becomes necessary both the views may be communicated to Government. That is how I answer this question."

Another participant observed: "I would like to answer question No. 4 (a). A combined system is always better because neither the Revenue Divisional Commissioners alone nor the Board alone can efficiently run the administration so far as the Revenue Department is concerned.

"(b) The question of fixing the number of members of the Board of Revenue depends on the magnitude of the work. So far as Orissa is concerned, there is one member and one additional member may be required according to the nature and magnitude of the work.

"(c) So far as the Board of Revenue will be asked to discharge other functions, I am definitely of opinion that the Board Member should confine his attention only to revenue administration and to nothing else. For instance, if he is entrusted with the work of law and order, there may be not only lack of co-ordination, but also clash between the Revenue Divisional Commissioners and the Member, Board of Revenue. So I think that the Board's function should be confined to only revenue matters and not to other matters."

Another delegate stated: "In Orissa we have three Commissioners as well as the Board of Revenue. Their duties have been laid down

under respective Acts. In the case of Divisional Commissioners, they are in charge of law and order. They also supervise the development works in their Divisions. They have to inspect the offices of Collectors and lower revenue officers. They are appellate authorities in revenue cases. In some aspects they are responsible to Government direct in matters of development. In the case of revenue determination, certain matters are to be referred to the Revenue Department and certain matters to the Board of Revenue. Under close examination we find that there is duplication in quite a number of items. For instance, the office of the Collector has to be inspected both by the Commissioner and by the Board. To my mind it is unnecessary. Similarly there are a number of items in which the Divisional Commissioner becomes one more level and thus certain amount of delay is caused. I would therefore suggest that so far as supervisory and functional powers are concerned the final authority should be the Divisional Commissioner. He should be the appellate authority. In respect of subjects in which there is need for central direction or central coordination or formulation of policy, such function should be given to the Board."

The last participant said : "I do not find any kind of uniformity in different States. I would take one or two points only. Some people have emphasised that the Board of Revenue should be a consulting agency which can advise the Government. Somehow I do not agree with that point of view. The Ministers have a number of agencies to get advice. There is the entire Secretariat. At the head of the Secretariat, there is a very experienced administrator, the Chief Secretary. They are advising the Government all the time. The Heads of Departments also indirectly give advice to Government. The Commissioners can do it. After all the status of a member of Board of Revenue is the same as of the Divisional Commissioner. So the Commissioner is as much qualified to advise Government as the members of the Board of Revenue. I do not know if the members of the Board of Revenue confer together and by a majority advise Government. I do not know the process. I submit that individual advice can be obtained even in a system in which there is no Board of Revenue. Regarding the supervising and inspecting functions of the Board of Revenue, I think this is being done by the

Divisional Commissioners and other Heads of Departments. So I do not know if it is necessary to have a body like the Board of Revenue for the purpose. The third function of the Board of Revenue is that it deals with the taxes. The Madras Board of Revenue is in charge of collecting commercial taxes and other taxes. I am not very clear on the point if the Board of Revenue is to be retained. I can visualise its retention only in the form of a Board of Inland Revenue administration as exists in the U.K. and the U.S.A."

The Chairman concluded the day's proceedings in these words: "From the trend of discussions it is revealed that most of the States are in a state of experimentation. Experimentation is good so that we may arrive at something. It brings to my mind a story in the Aesop's Fable 'the old man, his son and the ass'. The problem was that all the three were going to the market, the old man riding on the ass and the son walking, then the son sat on the ass and the old man walking, then both of them walking. All of these had some merits as far as the solution of the general problem of walking was concerned. The experimentation started with the old man leaving the ass and the son sitting on the ass. They went on experimentation after experimentation till the ass collapsed. Our experimentation is now in the collapsing stage, and so far the main problem does not seem to have been solved. But from our experimentation and experience the general trend of opinion seems to be that there must be a single centralised control over all State taxes, not only land revenue but other taxes known as inland revenue of the State. That being so, the Board of Revenue may have two separate duties on functional basis according to the workload and I feel that there is also certain unanimity of opinion that when the area and the number of problems will increase there is a case for regionalisation of supervision under experienced officers who would be inspecting and supervising offices on regional basis and will be friend, philosopher and guide to the younger officers in the zone. There seems to be unanimity of opinion as far as the Divisional Commissioners are concerned. But there seems to be some difference of opinion about the advising capacity of the Board. We have the Andhra pattern. There the Board is a statutory body and it advises in an informal manner. On the other hand in the

Bombay pattern the Commissioners sit together and advise. The advising capacity of the Board and the Commissioners seems to be the same. Government may or may not consult them. A delegate raised the issue that under the modern conditions there is need for a sort of an advisory body to the Government having long experience and understanding of the problems. But I submit that that does not solve the problem. The basic problem is that only that person, who is capable of advising, must be consulted. If there is a senior officer transferred from one post to another—he may be a Commissioner or not, or he may be in some other work, but this experience should not be lost. So that problem itself does not seem to be solved. That can be answered according to the circumstances of Government making a convention to refer matters to a panel of senior and experienced officers."

A delegate : "You raised a point for consulting other senior officers. There is a regular meeting of the Commissioners once a month. We consult all the Commissioners. We have also a regular meeting of the Secretaries; they consult them on various matters in the Secretaries' conference."

Another delegate: "Reference to five people is easily available, that is, five people who can go out and make investigation. These five people will discuss and may depute one of them to go and see on the spot. But this is not the same as a standing body of senior officers who regularly meet together and go out to make an enquiry."

With this the day's proceedings came to a close.

(iii) DIVISIONAL COMMISSIONERS

April 9, 1962

The proceedings on the second day began after lunch with Shri B. Sivaraman in the chair. He initiated the discussion in these words: "During yesterday's discussion I think we covered substantial portions of the items under Divisional Commissioners. On the first question—utility of Divisional Commissioners—which was under discussion yesterday, members might like to add anything to that or meet some of the points raised. I think I will take one point raised by the member from Kerala, i.e., the problem regarding different areas of the State and need for decentralisation. So we start with that."

The opinion expressed by the first speaker was as follows: "I do not know whether I could put forward the reasons why my Government wanted the abolition of this post. I may, however, give my personal views. One reason has been the tendency of the Government to appoint super time-scale officers in charge of the Division. Then, almost all matters of importance were dealt with by the Board with the result that the Government started feeling that if the copy of each important letter was merely endorsed to the Commissioner who endorsed the replies, the whole purpose of having these institutions was not being served. So they did not feel the necessity of keeping five Divisional Commissioners. This was one of the major reasons why this step was taken. The other reason was that the Collectors stopped dealing with revenue case work. I know that at least in two States they stopped taking interest to the extent which they used to take in land records work both in U.P. and the Punjab and orders were issued to exempt them from that work. Both these facts combined have led to the abolition of Divisional Commissioners. In the third place, the usual argument of economising on these posts is put forward. The need for economy may be there, but I think this necessity was not a compelling one. They can

at least save as much expenditure to the extent of four lakhs of rupees in other ways. There may be other reasons, but I cannot throw any light on them. My personal view about the utility of this institution is that its necessity cannot be very much felt in the States having comparatively smaller areas; but in a State like my own or Madhya Pradesh or U. P., which has vast distances, it is very difficult for the Government to directly keep themselves in touch about the happenings in the whole State even in routine administration. In special matters like the matter of elections, census, disturbed conditions, famine—in circumstances of extraordinary nature of this kind—when Government want that the work should be done within a specific time, these institutions are found very useful as being supervisory authority on the spot. Another thing is about the expansion of the cadre of officers who begin work as Collectors. Normally they appoint as Collectors officers of 5 to 7 years of service. But officers with at least ten years' experience are necessary on the spot. It will be all the more so when officers of comparatively junior services are appointed as Collectors. I think the work usually performed by the Commissioners is not the type of work which can be easily seen and assessed. I do hope the real need for the Commissioners is being felt when the post has been abolished. My own view is that if the number of super time-scale posts are cut, unnecessary expenditure would be less, it would be better to follow the U.P. system in only having one or two super time-scale officers in the Board. Many routine matters are being left to the charge of the Commissioners. If the routine duties are cut out where necessary, I think, every State will have at the most two Commissioners."

Another participant said: "I personally feel that at present an administrative officer of Commissioner's status is absolutely essential

to the Division not only for the purpose of becoming guide and philosopher for the Collectors but considering the fact of the development that we have in hand it is absolutely necessary that there should be some sort of liaison between the hierarchy of the Government at the Government level and the public. I doubt very much, because I have no experience of the Board members, as to how much they actually come in contact with the public in the Division. I was just discussing with my friend from Kerala about what happens when the scarcity is there. Well, the reply, as I could gather, is that when there is scarcity, one Board member goes to look into the matters. Well, he goes at a stage when everything is in pellmell. When the scarcity is to start it does not start all of a sudden. The rains are not there. When it gradually starts raining there is a panic among the people. Then we have to find out what immediate steps have to be taken before Government help comes because Government comes at the last stage. All this, I personally feel, is not done by the Board members. Another thing which we find is that the posts of Commissioners are helping in day-to-day administration as far as law and order problems are concerned. As I said yesterday, we are not only in the picture as to what is happening in the Division but we, the Commissioners in Maharashtra, are also in touch with the day-to-day happenings in the district and in the villages as far as law and order problems are concerned. We are made responsible completely and entirely as far as our Divisions are concerned because if anything goes wrong it would be the responsibility of the Commissioners to answer to the Government. So, to that extent also, I personally feel that the post of Commissioners is essential. There are various other things. As I said yesterday, all the three questions are so inter-linked that I do not think Board members are as much in touch with other departments as the Commissioners are in Maharashtra. We are in touch with the Medical Department to a very great extent, all the development that is being done on the medical side. Not only that but if there is anything happening wrong in any particular district as far as Civil Surgeon is concerned the public will first come to the Commissioner and it is our responsibility to see that things are set right. Same things may happen in any other department, i.e. Agriculture, P.W.D.,

Irrigation, etc. To my mind the Board members may not be able to attend to these matters because they are so much engrossed in other judicial matters that once they have 500 to 1000 cases in their files they cannot get out of it unless they do it. Departmental enquiry is also another matter. We do not do the departmental enquiry at all; neither do we make preliminary enquiry in any departmental proceedings. We have a separate officer, who is a retired District Judge, appointed as Departmental Enquiry Officer to enquire into the cases of all the gazetted officers of that particular Division. This was an experiment we started a year ago and we have found on experience it works extremely well from two points of view. One is, which I may say from personal experience with due respect to the standing of the officer who makes enquiry, that if the officer in a particular case is an officer of that department there is a touch of prejudice in that enquiry. Either that goes in favour of the person under investigation or against him. That does not happen when a person, who has nothing to do with any department, is appointed for enquiry. There is another thing that enquiries, which were pending for 3 to 5 or 6 years, are now hardly pending for ten months. The most important aspect is that the Commissioner not only becomes guide to the Collectors but there was also a convention in the old Bombay State and it exists in the present State of Maharashtra that no officer will be in charge of the district unless he has 7 years of service at the S.D.O. level which is of I.A.S. standard. I feel 7 years is pretty long time to gain experience and usually when district heads are selected the officers are put in charge considering all these factors. There are some districts which are very small for the officers who have got seven years of service. But the officers of 10 years experience are put in charge of bigger districts. So the problem of getting officers of the requisite experience of the Commissioners is not so much felt as in other States because we have good officers of various categories and experience. Considering this I personally feel that the Commissioners' posts are really useful in the present state of administration and the administration that is going to follow because we are still having more and more decentralisation. We are coming to a stage where we want all the affairs of the local

bodies to be managed by us (Commissioners). Our Commissioners are also in charge of municipalities; their budgets are passed by us. Our Commissioners are also in charge of the district local boards; their budgets are passed by us. In addition there is a lot of inspection. The schedule is there that the Commissioner must inspect one municipality every year in his jurisdiction. He must inspect one district local board every year under his charge. He must inspect two Collector's offices, every Deputy Collector's and Tahsil office in a year. Yesterday I was discussing with one of my friends here how many Board members visit villages. I do not think any of the members visits villages unless there is some definite purpose for visiting. But it is not the case with our Commissioners. Ours is a routine thing. They have to go to the villages. To that extent I personally feel that we, as Commissioners, are more in touch with the people; we come in contact with the happenings more frequently than the Board members. Considering all this it is worthwhile to have the posts of Commissioners. Of course, if they are not relieved of the legal duties and judicial duties they will not be able to do this. That is all I would say at this stage."

Another delegate stated: "The question which is faced by Kerala is of slightly different nature. While not saying anything against the institution of Commissioners I have to place before you that if anything has to be decided by this conference one way or the other, we may be able to know what is that position. One of the alternative suggestions placed before the Government by the Administration Reforms Committee of Kerala in 1958-59 was the abolition of the Board of Revenue and to have Commissioners instead. But I would make one point clear that there is nothing like a set pattern as is existing in Bombay, and so the proposal in Kerala was to abolish the Board of Revenue and to have separate officers as Commissioners having Statewide jurisdiction over a particular subject, such as, Land Revenue Commissioner, Excise Commissioner, Commercial Tax Commissioner, etc. The intention was that they should be the heads of departments in charge of their subjects and work as individuals instead of working as a statutory body. This position was not at all clear at that time and I am afraid various

reasons were thought of to support this proposal. Whatever may be the recommendation of the Committee to Government, Government has till now not accepted it. We have not dropped that point as yet. Whenever somebody raises the question in the Assembly, the answer is that the matter is under active consideration of Government. The latest reply given was that Government has not taken any decision in the matter. So I would be much obliged if the members give their opinion if it would be feasible to have more heads of departments substituted instead. It was pointed out that persons, who are in the Board, work together on a particular subject, and if the decision is taken by any one of them in the matter, it would seem they are working separately and not together as a body. It is not advisable from the point of economy or from the accommodation point of view. These may be minor matters, but the fact is that this point was made very clear that substitution of Board of Revenue with three Heads of Departments is not going to be a very big improvement. Still this point was insisted upon and the Administration Reforms Committee recommended that to Government. One of the participants, referring to this matter yesterday, mentioned something about the stand taken by him in the Administration Reforms Committee. There the question was not whether we should have a pattern like that of U.P., i.e., having both the Board of Revenue and the Commissioners or as in Madras and Andhra Pradesh of having no Divisional Commissioners. There the question was only of the abolition of the Board and having separate heads of departments in its place. The stand taken by him was merely separating the Board of Revenue into each component part. Yesterday opinions were expressed in favour of the Bombay system. I agree the system in Bombay is very good from the point of view that a big State like Bombay faces so many problems. But we have to cut our coat according to the cloth available to us. Any system, which is unnecessarily expensive and unnecessarily cumbersome, we cannot afford to have only to solve certain problems which could be solved by easier means. Now I do not see any reference to this particular point in the Note which has been given to us. Perhaps that is not considered seriously by any Government either from the point of view of necessity, utility or even workability."

Continuing his arguments the delegate contended: "From the point of view of the quantum of work it may not be necessary in some States or it may be necessary in some others. If economy can be effected more by reduction of the number of Members of the Board and substituting them by separate Heads of Departments then certainly that can be tried. But that is a matter which can be considered only by particular Governments which have the details. In States, where the problems are large and the area is large, it may be difficult for the Members of the Board of Revenue to have close contact with the local administration. There it cannot be possible to do away with the Divisional Commissioners. In this connection I may add one point. It was mentioned that the Members of the Board may not be in touch with the individual problems. It should not be approached from that angle at all, but from the point of view of having an institution of this sort. It was not the intention of the Government that the Heads of Departments like the Members of the Board of Revenue should keep in touch continuously with the problems extending right down to the village level. That does not mean at all that the Heads of Departments do not know what is happening in a particular area. I do not mean that one or more members of the Board are supposed to keep in touch continuously with the entire area. Any way, there is no necessity of opposing the stand taken by our friend from Maharashtra. His suggestion is quite acceptable to me. A point may also arise that even in a small State there may be the necessity of having a Departmental Head plus a separate machinery in its geographical jurisdiction. This is certainly interesting. But he has not explained as to whether it is desirable from the view points of economy. Similarly in a small State, if the work can be carried on satisfactorily there may not be any necessity of having any regional Commissioner. It is worth consideration. In some States the Public Works Department is in the Board of Revenue. In Madras I know the Board of Revenue is the part of the Development Department. As a matter of fact, the conception has been that the Development Department should be the highest Department and the Chief Secretary should be in charge of it, if possible. Recently in some States the Development Commissioner has been brought down to the rank

of the Collector. If that is done, there may be ground for having regional Commissioners. In other States, if there is sufficient work and sufficient justification, there may be these three Heads and they should act as a corporate body."

Another delegate then took the floor: "The delegate from Maharashtra has raised some very salient points. There are three additional points which I want to make. The first is the problem of law and order. There is a marked difference between the population of the Indo-Gangetic plain and population elsewhere. There are people who can catch fire easily. It so happened in 1947. There was a great tension in Jabalpur, Bihar and Bengal also. So the stabilising influence of a senior officer is all the more necessary. In 1951 when the number of Commissioners were cut down in U. P. and the power was taken by Government the same problem arose. It was difficult for the Superintendent of Police and the District Magistrate to maintain law and order. So they had to bring back the Commissioners. The second point I would like to mention is that there is need for co-ordination in the field. Sometimes co-ordination is exercised in the Secretariat. But that does not meet the situation. A regional officer is necessary. Regional officer may or may not be necessary in a small State but in U.P., which has as many as 54 districts, the regional co-ordination among the various Departments is maintained by the Commissioner and I think successfully. The third point is about the big States having no homogeneous population. Even in U. P. there are regional differences. The eastern parts of U.P., that is in Terai region, there is a demand from the backward people that the Commissioner should be given power to improve their economic condition so that there may be equal development of the State. Otherwise there may be tensions. These three or four points I would like to make for the consideration of the conference."

Next a delegate observed: "I assigned reasons yesterday that there should be a high-powered body or organisation or officer in between the Government and the executive officers in the field both to relieve the Government of the direct responsibility for execution and to keep the policy-making and execution as separate as is reasonably possible. A body like the Board of Revenue, where we have a

set of senior officers working together, can see all that the Government is doing. They can also see how the specialised Departments like Agriculture and Co-operation are effectively carrying out the Government policy. In Madras the Collector was generally a very senior officer. He had 10 years of service to his credit before he became the Collector. That is why every officer in the Secretariat went back as Collector. He was 3 or 4 years in the District and then he went to the Secretariat for 3 or 4 years. Then he was put in charge of a District as Collector. There was some sort of gradation. But unfortunately nowadays juniormost officers are in charge of Districts and the next seniormost officers are in the Secretariat. This happened after Independence. Whatever be the reason, the mobility has been lost with the result that today in Andhra juniormost officers are our Collectors. My personal view is that the Collector should have at least 6 years experience, that means, 4 years in the field, 2 years in training, that is, one year at Mussoorie, and one year in the State. For that reason I am personally doubtful if the extent of supervision and assistance which the Board of Revenue can give is adequate. We have 20 districts; there are districts which will take a day or more to traverse. That being so, we feel that inspection and supervision, that are being done, are not adequate. Collectors require guidance from the seniormost officers occasionally. The Board of Revenue should do functional side of the work, such as, Excise, Commercial Tax, etc. As regards law and order I do not know precisely how the Bombay system works. The responsibility of maintaining law and order under the law is primarily with the District Magistrate. The Commissioner has no position in the law. So far as I know, Bombay has a special law. The Criminal Procedure Code recognises the District Magistrate. I think it is somewhat unwise to have somebody having no statutory power advising somebody who has the statutory power and who is responsible for exercising that statutory power. It is one thing to advise the District Magistrate as a senior colleague but it is quite another thing to interfere with the District Magistrate who has a statutory power to exercise and who is responsible for maintaining law and order under the statute. I do not like to make any remark as to what happens in Bombay. But I

am of the view that the Commissioner should be available to the District Magistrate for consultation and advice but the responsibility should be fixed very squarely on the District Magistrate himself. If that is not done, there will be chances of friction between the Superintendent of Police and the District Magistrate and the former will be prone to think that if the District Magistrate disagrees with him he can try to get the views of the District Magistrate altered in appeal. In Andhra the responsibility is very squarely fixed on the District Magistrate, and the S. P. knows it quite well that so far as the maintenance of law and order is concerned he has to take the instructions from the District Magistrate. The District Magistrate may consult the Board of Revenue or even the Chief Secretary if he so likes but the responsibility is completely his. The Bombay system of Commissioners attracts me inasmuch as the Commissioner there exercises overall supervision and control over other Departments. For example, there are various Departments like Co-operation on which the Departmental Head has no time to keep an eye. It is the Commissioner who can act as the watch-dog of the Government here. He can give useful information and suggestions to Government as well as to Heads of Departments. One more point I want to add. This is with regard to the departmental enquiry. In the State of Andhra we have a Tribunal of Departmental Enquiry consisting of 2 District Judges for making enquiry against gazetted officers involved in fraud, corruption and defalcation. Otherwise we prefer generally to have the enquiry departmentally. From the Bombay experience we see that the District Judges are extremely harsh. They recommend punishments more severely than the Departmental officers do. Then I feel that in a small State like Kerala there is a case for having a small Board of Revenue to deal with matters which can be dealt with by them functionally and also to have overall supervision of Governmental activities not covered by Departments. For these two or three reasons the Commissioners should be there but their duties should be purely of supervising and inspecting nature."

Another participant asserted: "On the subject of the need for the posts of the Divisional Commissioners I would say very little. I feel that as long as a good deal of volume of

Government business will be done at the district level and that through the District Magistrate and Collector, every system of good management would require providing for an effective agency of supervision and I feel that is the justification for the existence of the Divisional Commissioners. I also think that there will be extreme difficulty if there will be no Commissioners. For this reason there is need for having the system of Divisional Commissioners. In the State of Bihar, the Divisional Commissioner has been increasingly treated by the State Government as the real head of the local administration. I would cite one example on this point. Patna is the headquarters of the State. When the Governor of the State is not taking the Independence Day Salute on the Republic Day, it is neither the Chief Secretary nor the Member, Board of Revenue who takes the salute; it is the Divisional Commissioner who takes the salute although the Chief Secretary and the Member, Board of Revenue are admittedly officers very much senior to the Divisional Commissioner. That is only because the Divisional Commissioner has the opportunity, I should say, the responsibility and obligation of having an integrated view of public life. The Board of Revenue comes in so far as the revenue matters are concerned. The Chief Secretary as the adviser of Government has not so much of contact with the public. So the Divisional Commissioner is the real head of the local administration and is recognised as such. In that capacity he has the right; whether he exercises it or not is a different matter. He can call for information from any other Department functioning in his jurisdiction. As a result of long experimentation, the Divisional Commissioner holds a monthly conference of the officers of the different Departments working in his Division and at this conference anything that concerns the work of Government in the Division is discussed along with routine matters. So he is the real functionary and has the opportunity and obligation to have local view of life in his Division. It is to be examined as to how to make it more effective as has been suggested in the Working Paper. Regarding other points, the first is about routine subjects that he has taken in hand, whether there should be any addition or subtraction from the total subjects. My view is that the Divisional Commissioner should not be overloaded with the detailed work of other Departments.

I, as a Divisional Commissioner, have tried to get rid of the local responsibilities under the Motor Vehicles Act, but so far I have been unsuccessful."

Continuing his arguments the member said: "I have always pressed before my Government that the Divisional Commissioner should not be the Chairman of the Regional Transport Authority. For its own reasons the Government has been continuously disagreeing with me. But I feel that the recommendations of the Masani Committee should be accepted and the size of the membership of the Regional Transport Authority should be reduced and the membership should be confined to permanent civil servants or permanent members of services. In that case, there seems to be no reason why it would be necessary to continue to have the Divisional Commissioner as Chairman to function between two conflicting views—the non-official and official—in matters like appointment, and I feel that this substantial reduction in Divisional Commissioner's work would make him more effective in the areas where he is generally expected to function. The question of law and order has been touched by some of my colleagues. I agree with the U.P. delegate that conditions in North India are such that it is useful to have a high level officer who could interfere and guide with the least chance of his guidance being rejected in dealing with the masses and also as a matter of general policy in regard to law and order. In the Police Manual, which governs my State, provision has been made for the Divisional Commissioner to be able to call for any papers from the Police Department. The D. I. G. as well as the Superintendents of Police must produce any papers required by the Divisional Commissioner and are not in a position to withhold the information. I think that is a very salutary provision in the Police Manual which is a statutory set of regulations. Personally in my experience as Divisional Commissioner, I think that the Commissioner has been playing a very effective and useful role in the matter of preservation of law and order. I would not like very much to go into that.

"There is only one more subject to which I would draw your attention and that subject is the relations not so much between the Board of Revenue and the Divisional Commissioner

but between the Secretariat and the Divisional Commissioner. I want to say two things in this connection. The first, which is perhaps a defective outlook, if I am not mistaken, in the Secretariat Departmental personnel, is that it has the opportunity of putting up a draft to those in authority and those in authority are increasingly depending on what we call Peshkars and therefore these people who have the opportunity to put up drafts to those in authority really acquire or tend to acquire a little authority for themselves. The result has been devastating. It is possible for an Assistant Secretary or even somebody signing on behalf of the last Secretariat officer to issue a letter containing directions of Government to the head of the local administration in a Division. Many times such letters are issued without much preliminary examination. I quite feel that some of my predecessors in office were justified in not looking at such letters and insisting that such letters should issue by an officer of at least a Deputy Secretary's rank. If you want to make a Divisional Commissioner effective in the interests of your administration, you must ensure that he has the prestige and value which are legitimate for him. That is one. The other, which to my mind is even of greater interest to students of Organisation and Public Administration is the relationship between the Development Commissioner and what I may call the Commissioner at the State Headquarters. The Government is perfectly justified in creating posts and putting in people to man them having jurisdiction throughout the State. These subjects have been dealt with by the common line of command—the S.D.O., the District Officer and the Divisional Commissioner. But such headquarters posts have come to be regarded as a somewhat more propitious posts and equate themselves to the Divisional Commissioner and these new posts of State Headquarters Commissionerships have the influence and the authority of the Divisional Commissioners. It is a very important point. To what extent you should allow this to happen in the interest of Government work? The Labour Commissioner, for instance, is an officer of the I.A.S. cadre and he has jurisdiction over other matters. The Settlement Commissioner, to take an example near home in revenue matters, is dealing with settlement affairs. The Relief and Rehabilitation Commissioner does similar work in

his line. But I would like to take other posts,—the Development Commissioner and Divisional Commissioner—to examine the proportions of this problem in my State. The Development Commissioner is generally pursuing the policy of laying down the responsibility in a Division to the Divisional Commissioner and this happens to be extended so that his deputies will have similar functions in this particular sphere with respect to the deputies of the Divisional Commissioner. The Development Commissioner deals with matters relating to Government of India and promotes inter-departmental co-ordination in execution of policy at the Secretariat. But I feel that, so far as the assessment of the performance of all Divisional Commissioners is concerned, the assessment and performance of the headquarters Commissioner should be added to that of the Divisional Commissioners so far as his Division is concerned. The Commissioner can inspect and does inspect if he wants the development works in the District and Sub-Divisional Offices. There is nothing to prevent him from doing so. At the same time, the Development Commissioner is expected to do all this and he has been given a certain amount of minimum performance to which he must confine in the course of the year. I found that the instructions issued to the Divisional Commissioner required nearly 600 days in the year for these functions to be carried out—if they were to be carried out properly and carefully. Obviously there has to be reduction in such functions being entrusted to the Commissioner. I dare say it will be a matter of reduction not only in northern States but in all States so far as the Development Commissioners are concerned, in this matter of reduction of workload so as to make for safe proportions. If efficiency is to be promoted and the utmost value is to be obtained, we should consider the work done by the Headquarters Commissioner in a particular individual Division as forming one part of the total work expected of the Divisional Commissioner.

“Then I come to the third point. The third point is how to aid a Divisional Commissioner. Broadly speaking, the efficiency of the Commissioner would be increased not merely by giving him the status and prestige which is due, not merely by reducing interference from

headquarters in his work but by giving sufficient aid to him. My Government has recently taken a decision to upgrade the post of Assistant Divisional Commissioner to that of Additional District Magistrate. He was before a Sub-Divisional Officer's rank. The second step that has been taken is to give the Commissioner an Assistant Development Commissioner to help him in the matter of development responsibilities. I am looking forward to another decision by the Government of his being provided with an Assistant Revenue Commissioner to assist him in the matter of day-to-day work. Apart from that, I feel very strongly that he should have effective stenographic assistance. After all no system of officers can function effectively without efficient stenographic assistance. I remember that when I was in the Orissa Secretariat, I had once declared that the clerks could go on strike and I could face it with the stenographers in good order. I feel that, we should get the effective stenographic assistance. Wherever this is not given, the omission ought to be rectified. There is a Confidential Section for every Divisional Commissioner and as far as I know no Divisional Commissioner gets any assistance from any body in dealing with confidential and secret files. He has to dispose them all by himself and unless there is proper method and speed which can be given by a proper system of stenographers, I think the Divisional Commissioner would really be facing difficulty. So we might consider giving aid to the Divisional Commissioner in order to make him an effective organisation of supervising and controlling the output of District officers.”

Disagreeing with some of the arguments put forward so far the next member observed: “It has been observed that as District Magistrates now are fairly junior officers, it is necessary to have senior officers—about 4 or 5—in order that a certain buffer-wall or balance is maintained between Government and the District level officers. That argument does not very much appeal to me. If that is the argument, as long as the junior officer system continues, the Commissioners will continue. If by some chance, the senior officers are available to become District Magistrates, it will follow that the Commissioner's post will no longer exist. That does not justify the continuance of the Commissioner. But the fact which I think to be

the cogent reason for continuance of the Commissioners is that the Commissioner is a person who has worked in the field as District Magistrate or Sub-Divisional officer and subsequently goes over to the Secretariat. First, he has got the field experience, the executive experience and then he gets the Secretariat experience of policy framing and assisting in the administration of the plans. If after that he is appointed as Commissioner, he has the two-fold experience of execution of policy and supervising capacity and he serves a useful function, in as much as he is able not only to suggest formulation of policy from above but also participates in the execution of these policies. To me it appears that this is a vital ground that this man who has acquired long experience both in execution and policy formulation should again be back to the field where he will not only have opportunity of suggesting policy but also undertaking of policy determination. If that is so, then it follows that a person, who is in charge of land revenue administration and land administration as such, is vitally interested in agrarian development. The late Shri C.Y. Chintamani, who was a Minister in U.P. under the Montagu-Chemsford Reforms, resigned on the ground that irrigation was kept out of his control when he was in charge of agriculture. It was impossible to operate this vital department if the two components were not kept under one integrated authority. Any one, who is in charge of revenue administration, must also be endowed with the responsibility of looking into agrarian development questions. If these developments were taken out of his charge, it follows that merely as a revenue Collector he does not justify his existence. It is therefore my personal view that a senior officer as Commissioner must be associated with the formulation of policy and execution of policy at this level because he has got experience of both. It appears that at the State level planning, the Commissioner or Member, Board of Revenue must be associated not merely with suggesting but also with participating in the administrative policy. He should also have the initiative for carrying out the executive decisions arising out of the agrarian development. If the system of revenue administration is placed in charge of the Board of Revenue or Divisional Commissioners, this will have two-fold possibilities. There is possibility of administration through the post in which they are qualified

and secondly it is imperative that these people should be associated with the administration of plan undertakings at State level. If that is admitted I do not think personally there is any great need to see that these Commissioners are only associated with the law and order problems. I am not in a position to make a categorical statement that law and order need not be associated with revenue administration and planning and execution of agrarian development. To me the crux of continuing the Commissioners or Board of Revenue is the agrarian development, which is the major part of administration. This part of development must be associated with the continuance of senior officers as Commissioners or Members, Board of Revenue as the case may be."

The next participant opined: "The question is whether the control should be exercised from the State headquarters or on regional basis. For a small compact area, supervision from State headquarters might be feasible and sometimes convenient. For bigger States, with large areas and districts away from the State headquarters, the question is somewhat different. Orissa has had experience of both the systems of supervision from State headquarters and from regional headquarters. When Orissa was created as a separate Province the Revenue Commissioner, though he was not a part of Government, was supervising the work of Collectors from State headquarters. When this was the state of affairs, Orissa was a very small province consisting of six districts. With the integration of States, the area was doubled and immediately the need for another senior officer to supervise the work of the districts nearly 200 miles away from the State headquarters was keenly felt. He had the same powers as the Revenue Commissioner in the old Orissa administration. Of course, with the integration of the State a volume of new work arose which was of a temporary nature but the need for an officer away from the State headquarters to supervise the work in the districts continued. You could see from the fact that even after the transition period the officer had to be continued in his headquarters away from State headquarters. This arrangement continued for some time and then for good reasons it had to make room for a three-member Board of Revenue. This Board of Revenue worked on a functional-

cum-regional basis. The fact that one of the Members had to continue in his old headquarters despite division of work among the three members on functional basis would seem to support the conclusion that the necessity for closer supervision of work in the districts from reasonably accessible place was keenly felt. Even this arrangement of a three-member Board of Revenue did not survive for long. Necessities of administration made it abundantly clear that the functions of the three-member Board of Revenue with the division of work on functional basis must make room for another set-up in which there will be a Commissioner more closely and more effectively associated with the supervision, inspection and control of work in the districts. If the experience of the State is any guide, the conclusion seems to be irrefutable that the need for Commissioners' posts is there."

Another delegate was of the opinion: "I need hardly repeat the arguments put forward by my predecessors in favour of continuance of the system of Divisional Commissioners. Supervision of work of District Magistrates and Collectors at various stages of administration including the revenue administration has become very necessary in these days particularly with the expanding activities of Government in various branches. It is not possible for a centralised Board of Revenue to do the supervision; nor is it feasible nor desirable from the Secretariat Department for a Secretary to Government to do this supervision. Obviously, the answer is that the supervisory officer must be a Divisional Commissioner who is given 3 or 4 districts so that he will be able to make detailed and effective supervision over the work of the District Magistrates and Collectors. Secondly, the general administration requires also to be supervised. Similarly, developmental administration requires to be supervised. Both the general administration and development administration have now been placed on the shoulders of Collectors and District Magistrates squarely. The supervision of that work requires to be done by the Divisional Commissioner. Of course, it is a fact that the general inexperience of the Collectors in shaping things has been noticed not only in Orissa but in many other States. That is one of the reasons—but not the main reason—why the system of Revenue Divisional Commissioners should be continued. The

District Magistrate and the Collector is burdened with so many activities of administration that he does require advice of a senior officer like the Commissioner who can act and help the Collector in such matters as friend, philosopher and guide. The work the Commissioner does in regard to the supervision of Collector's work is not always recorded. Most of it is oral. He effectively controls the Collectors and the District Magistrates by giving advice in matters where his advice is sought. Then, again, law and order is the responsibility of the District Magistrate under the Criminal Procedure Code and under the Penal Code. Even in matters of law and order the District Magistrate refers important cases to the Commissioner. Of course, the Commissioner has no statutory authority under the law. But under the Police Manual, as in Bihar, the Revenue Divisional Commissioner has been declared as authority for deciding matters where there is a friction between Police and Magistrate, that is, friction that may arise between District Magistrate and the Superintendent of Police. Of course, in these matters the Commissioner's advice is sought because of his seniority and experience. We cannot deprive the District Magistrate of that authority. It is not possible for the District Magistrate to give all the details to the Government. If, supposing for the sake of argument, we say the posts of the Revenue Divisional Commissioner are abolished, then the District Magistrate and other District Heads of Departments are deprived of the advice and guidance of Commissioners. The Government too is deprived of the advice of senior officers like Commissioners who, on account of experience in the Divisions, are certainly in a position to advise on important matters that are referred to them by the Government. It is, of course, a fact that in some cases, the Commissioners have come to be thought of as the fifth wheel in the coach. That is because of the references made by the Government to the Commissioners and references made by the Collectors to the Commissioners, lot of time is taken in disposal of matters. That is not the real defect of the system. It is really a defect that arises in a particular circumstance pertaining to a particular Commissioner. So we cannot blame the system. The Commissioner has with him, by virtue of tours, by virtue of frequent contact with the people in his Division and locality,

information which will be readily available to the Government whenever the Government refers the matter to him for advice. From that point of view, I would recommend the continuance of the system of Divisional Commissioners because its utility is there both for Government and for the Collectors and other District Heads of Departments and even for the people. Of course, no useful purpose will be served if he remains in his headquarters. Unless he makes effective touring even of Tahsil headquarters and keeps in touch with day-to-day administration, he will not have effective control on the District Magistrate. On the other hand, he will be controlled by the District Magistrate. In my State we have not yet developed any unhealthy precedent of Revenue Divisional Commissioners being bossed over by the District Magistrates. Even in development matters, if the Development Commissioner, who does co-ordination at the Secretariat level, and being in touch with Government issues Government orders, finds anything defective and things getting slack, then he brings them to the notice of the Revenue Divisional Commissioner always in the shape of a D.O. letter. I have not come across any instance in the Development Department of the Secretariat where the Secretary or the Development Commissioner chooses to authorise his Assistant Secretary to write a D.O. to the Divisional Commissioner. Whenever the Assistant Secretary and Deputy Secretary issue a letter, it is always under orders of Government which is competent to issue such orders. Whenever D. O. letters are required to be issued the Development Commissioner does so. In our State I have not come across any instance where other Commissioners, who function on a functional basis, try to interfere unduly with the jurisdiction of the Revenue Divisional Commissioner. I quite agree that the Revenue Divisional Commissioner, who, by virtue of being the head at the divisional level, is not only in charge of the district administration but also of the development administration, should be a person whose authority and prestige should be maintained intact."

The next speaker stated: "The question has been discussed almost from all aspects. The general consensus of opinion seems to be in favour of maintaining Divisional Commissioners. Of course, the inexperience of the District Magistrates at a particular time is

only a temporary phase which strengthens the necessity for not interfering with the system of the Divisional Commissioners. We, in Orissa, have experimented with the system of having Divisional Commissioners as well as one without Divisional Commissioners. This did not work. Then we tried combining the Commissioners' function with the Board of Revenue. That too did not work. We have come back again to the system of Board of Revenue and Divisional Commissioners. We have failed to work without Divisional Commissioners. So, we have no hesitation in saying that the Divisional Commissioner is a necessity. Of course, as I have said, he is primarily a supervising agency. We require a supervising agency with lot of experience and ability to look after the smooth working of administration. He is functioning according to statute in revenue administration and land administration, but he has much more to do in other fields of administration, known as general administration. Apart from that, he is a coordinating authority in that region for the smooth working of the programmes of various developmental activities otherwise the Government will face much difficulty in co-ordinating the programmes. So I think there is full justification for the retention of Divisional Commissioners. In some of the earlier discussions today it was pointed out that in certain States, where Divisional Commissioners were abolished, they had to be brought back again. Criticisms have been levelled that Divisional Commissioners are functioning as buffer between Government and administration but I do not think that there is any basis in it. Of course, the buffer—the fifth wheel—in a carriage is certainly an impediment. But we have long passed the age of carriage and we are now in the motor car age. No body has ever thought to take his motor car out on the road without an extra wheel. So that argument does not hold good in the car age. Of course, Commissioners have been continuing for a very long time, when the Collectors were fairly experienced persons. Even with experienced Collectors, Commissioners are required because they have to play an important part in the supervision of a particular region. If a State is very small then of course we can combine many functions in one man. We do require these Commissioners if the administration is to be effective. Otherwise we will not be in the know of things as to

what is happening in one area and another. There would not be coordination also even in small regions about development programmes."

Another delegate followed: "I must say that there is absolutely no doubt in my mind that the post of Revenue Commissioner is necessary in the present set-up because there is need for effective supervision, coordination and guidance. They are helpful to the inexperienced Collectors. The Commissioners are no doubt very senior officers next in rank to the Board of Revenue. But my appeal to them would be that for the simple reason that they hold very senior posts they should not be so touchy about the papers they receive from the subordinate officials of the Secretariat staff. My friend from Bihar remarked that it is some times improper for Assistant Secretary to write letters and comments on his suggestion and send them to the Commissioner under his signature. With due deference to him I would say this spirit of caste in service should not be allowed to remain. If Commissioners and Board Members, who are undoubtedly seniormost officers of the State, take exception and are so touchy about it, I do not think, it will be possible for Government to secure coordination in all Departments. I remember, that on many occasions, our Prime Minister has pointed out that the spirit of caste is growing in our service. I know this is not a growing evil but then this evil is detrimental to the service. So it must be nipped in the bud. It is for the senior officers particularly Revenue Divisional Commissioners to see that this spirit should not grow and whenever this malady is detected, it must be nipped in the bud. I have nothing more to say except to repeat that the continuance of the Revenue Divisional Commissioner's post is a necessity in the present set-up particularly for supervision, co-ordination and guidance."

Another member observed: "I presume we are discussing this question in the context of the present circumstances. In the matter of administration a system has to be built up taking into account the condition of the State and type of men available. So from that point of view and also from the background of general policy that the Government follows, I believe, we have to consider the question of the utility of the Revenue Divisional Commissioners. I agree with the view that the inexperience of the Collectors is not the main

reason for having Commissioners. They may be benefited from the mistakes they have committed but it does not necessarily mean a seniormost officer alone can give the best advice. There is another aspect we have to consider. It is always in terms of rules and administrative conventions that very often difficulties arise here and there. The Commissioners should look to these things. To that extent Commissioners have lubricating function in administration. He is also very valuable for the purpose of acting as a buffer between Collectors and other junior administrative officers at that level and Government and the higher level. This particular officer, in these days of increasing democratic decentralisation, has to follow two significant things in the policy that Government in the country has accepted. One is in the matter of development particularly affecting largest number of people and the other is concerning the agrarian community development. For these things two kinds of organisation are necessary. One is specialised organisation and the other is general organisation. For specialised organisation there are Heads of the Departments to execute the policy of Government and supervise various institutions. Similarly on the general side also we have a number of officers who have been given the responsibility of the leader of the team. All officers are doing that particular kind of work. At the District level the Collector has been recognised as the head of the team. There must be somebody who should be the head of the team at the regional level. Every Department has got its officers at regional level for the purpose of supervision. Unless there is an officer with sufficient experience, status and position at the regional level to bring together all the regional heads, various difficulties may arise. I feel a large number of problems will be referred to by the Government to the Commissioner to get advice. If inexperienced officers are there, it will be difficult to get advice. In this sense the Commissioner has got some role to play. I do not share the apprehension of my friend from Bihar that the creation of the post of the Development Commissioner at the headquarters will tend to interfere with the authority or position of the Divisional Commissioners. There may be one or two such instances due to the personality of Divisional Commissioners on the one hand and that of the Development

Commissioner on the other. The position is such that the Development Commissioner cannot function effectively unless he gets full co-operation from commissioners and works through them. In fact, from the point of view of inspection it is clear how the Divisional Commissioner has a very important role to play. On the question of inspection I would invite your attention to one aspect of the matter. In the previous administration, that is, in British days, great emphasis was laid on the theoretical inspection of every body's work. Now that importance of inspection is lost. Inspection is generally called a routine thing. What is generally forgotten is that inspection has got to be done by persons who have got the experience and who know the problem. For this purpose if you consider number of authorities to be inspected by them in the district both on official side and non-official side, that is, Municipalities, Panchayats, Panchayat Samitis, Anchal Parishads, etc. the load of work of inspection is so tremendous that we certainly need an experienced officer at the regional level. No one can hope to carry out this work without a central authority. Any number of officers stationed at headquarters cannot do this job. I think the programme of inspection has to be decentralised. So, as we have agreed to decentralise power in many fields, there must be decentralisation in the supervision and inspection of these functions. So from purely practical administrative point of view I would urge that there is a very clear case for the retention of Revenue Divisional Commissioners. Now I would only add one more point particularly regarding the duties that have been mentioned here. It has been suggested that their duties should be general administration, revenue administration and development administration. Regarding general administration, some doubts have been expressed whether law and order can be entrusted to Commissioners who have not got statutory authority under the criminal laws and other laws of the State. The authority that will be given to the Commissioners is really in respect of executive function, that is, timely advice, inspection and such other things. These functions I think do not interfere with local or Secretariat authority."

The next participant said: "I think the subject of the utility of the system of Commissionership has been discussed threadbare by now. All have emphasised that the utility of

the system of Commissioners in revenue administrative set-up is for supervision purpose and also in the matter of advising Collectors in the maintenance of law and order. This is sufficient justification for the continuance of the posts of Commissioners. Now in the changing world today we have got development work which is going on everywhere and at the same time decentralisation is also coming in. So in the changed set-up the Commissioner's post has to be made more useful than what it was previously. Today the problem is how the Commissioners can best serve in this changed set-up and make themselves really useful. Senior officers in the regional headquarters are for the execution of Government policy in the matter of development work and also in the matter of decentralisation. In this connection it has been explained by the previous speaker that certain specialised Commissioners at headquarters sometimes interfere with the authority of Divisional Commissioners. This fact was discussed at length. I would say this is really a problem in the sphere of Community Development work and also in the sphere of decentralisation of Government power to local bodies i.e., Gram Panchayats, Zilla Parishads, etc. Here in the State headquarters we have got the Development Commissioner who is the main agency of Government to carry out Government policy. He is principally assisted by Regional Commissioners. So there must be some sort of co-ordination between two parties. It has been pointed out that it is mainly dependent on the individual personality of the officers and adjustment among themselves. But this is a very difficult thing. It is now being worked out, it has to be worked out in a very smooth way so that it will be conducive to the progress of development work. It has been pointed out recently in a Commissioners' Conference by one of the Commissioners that the Development Commissioner goes for inspection of the Collector's office. He finds out certain defects and makes comments which are communicated to the Collector. To that Collector may take exception. So the Personal Assistant to the Development Commissioner should be a senior officer. Sometimes the Development Commissioner makes certain comments which the Divisional Commissioner himself may feel because this is a reflection on him. So the problem should be met in such a way that they would not go beyond their

own limitations and jurisdictions and no friction would result. This has been worked out, this is being worked out and has to be worked out successfully. I hope this will work smoothly. Now, Commissioners are squarely in charge of Development work in Community Development and it is part of the Commissioners' duty. Even in the field of decentralisation of Government power there is a lot of work to be done. It is a new experiment going on. We have Collectors in the field who need guidance. Commissioners are senior officers with varied experience and they should be able to guide them and give them all sorts of help. If the Commissioners really feel that they are assisting the Government to make policy, then decentralisation can succeed. In this sphere also there is scope for the Commissioners to make themselves more useful to Government."

Another delegate then expressed his views: "I find myself in complete agreement with the unanimous opinion of the House today. I believe that both on theoretical and practical grounds there is need for the retention of the Commissioner. I do not want to go into the theoretical grounds of it. I would like to confine myself to the experiment that took place in the State of Madhya Pradesh from where I come. Since there is no administrative officer from Madhya Pradesh here to put forward their point of view, I should try to do that. Soon after Independence, Ministers, in their over-enthusiasm, thought that Commissioners merely functioned as post offices, and they abolished the Commissioners' posts in 1948. But in 1956 they had to go back on their decision and Commissionerhip was reconstituted. Now, what happened when the Commissioners' posts were abolished? That may be useful for the purpose of discussion. I wish to point out only two or three things. As a result of abolition of these posts, the powers of the Commissioners were distributed among the Government, the Board of Revenue and the Collectors. Lot of authority had to be delegated necessarily to the Collectors. Under the present circumstance many persons become Collectors without adequate experience. So in some cases Collectors were not able to come up to the mark by discharging additional functions given to them. Another difficulty that arose was that in earlier days when Commissioners used to exist, they had

power and some control over other departmental officers in the Division. For example, they used to write confidentials of the Principals of Government Colleges who themselves were senior officers belonging to the Indian Educational Service. Other departmental officers did not mind the superior authority of the Commissioners. Things have changed since and today in some cases officers of other departments do not consider the Collectors to be competent enough to sit on judgment on their activities. This leads to difficulty. The next difficulty was that the Government was not able to exercise adequate supervision over the work of Collectors. The Collectors thus become almost small Rajas in the districts without much direct control, because the Secretary to Government could not exercise sufficient control over them. Therefore there must be some officer in between Government and the Collectors who would be able to exercise effective supervision.

"Another factor that came up in this context was the need for training the new I.A.S. Officers. As Mr. Gorwala said in his Report, many Collectors were not experienced enough to adequately train these young officers. It was felt that the Commissioners would be better able, as men of experience, to help in this process of training new I.A.S. Officers. These were some of the reasons why it was thought necessary by the M.P. Government to go back to the system of Divisional Commissioners. Referring to the question that was raised by the delegate from Rajasthan regarding economy involved in abolishing the posts of Commissioners I do not think that expenditure on a few Commissioners is so much that it should be a solid consideration in deciding whether the institution of Commissioners should continue or not. On the other hand, the need for decentralisation and the problem of the span of control do lead to the conclusion that the Commissioners should be retained. I do not know whether there is need for it or not in a small State like Kerala but the large State from which I come should have Divisional Commissioners. I would also like to draw attention to the role of the Commissioner as a co-ordinator and guide. The Commissioners in all States convene a conference every two/three or four months which is attended by the Collectors, District Superintendents of Police, Deputy Inspectors-General of Police and the

like. Such conferences serve a very useful purpose. They not only give opportunity to the Collectors to put their difficulties before the Commissioner for guidance but they also provide a forum to exchange ideas among themselves as to how a particular problem is tackled by different Collectors in their respective districts. So, I would say that the institution of Divisional Commissioners is very necessary from the point of view of State administration."

One present intervened at this stage: "I would like to ask one question to the delegate from Kerala. He took the view that in a small State like Kerala there is no need for Divisional Commissioners. But considering the general consensus of opinion that the main function of the Commissioners should be inspection and so how can that objective be secured without Commissioners in even a small state like Kerala. Is there any other institution which can be utilised for that?"

Delegate: "For the present there is none."

The speaker continued: "Then the Commissioners are necessary. If these objectives are desirable, I think even in a small State the machinery must be devised for securing that; otherwise that function is not performed at all."

One of the delegates made a short observation: "What I have listened to today is true and true it must be because officers of the status present here cannot make untrue statements. But I fail to understand why my Government took a decision to abolish this institution. My object in making this observation was not in a light-hearted manner, because I personally feel that my Chief Minister was forced by the unanimous demand year after year by the Public Accounts Committee and the Estimates Committee and when the question came up before the Cabinet—I am not divulging official secret, I was not present there—they took a dispassionate view of the matter in arriving at the decision. My Chief Minister has been there for more than 13 years and he is as much experienced as any administrator. If I personally feel there is need for this he does not feel that it is so."

The Chairman then made his concluding observations: "With your permission I would like to sum up the discussions. So far there is unanimous opinion that, except in a small

State like Kerala where distances, population and the number of administrative divisions are not great, there is need for a divisional head to control the administration at convenient centres in the State and we may call them Divisional Commissioners. The main purpose of this head of administration is to secure liaison between Government and the people. They have to implement Government decisions in the field and pass on the experience from the field to the Government for formulation of Government policy. The second important reason for retention of this post is the co-ordination of the work of various departments in the field and there seems to be a general acceptance of the Bombay pattern in this matter. It has been mentioned that approval of more than one officer will be necessary and it is felt that this co-ordination has been useful and has led to substantial control over district administration. Incidentally strong opinion has been expressed by a delegate from Orissa that it should not only be coordination but actual control over the training without which the purpose would not be served. The third point is the existence of vast regional differences and requirements of I.A.S. Officers. In matters of administration, which require detailed control and examination, passing on the opinion to Government for implementation of the policy would do for the present. I think my friend from U.P. will generally agree about it. About law and order there is difference between Southern States and Northern States. One opinion is that from 1829 the Commissioners of Bengal, Bihar and Orissa have been statutorily inspecting officers of the working of district administration and that is how they got control over the Collectors and Sub-Divisional Officers. With the separation of judiciary, the position may change slightly and officers of the judicial service, by convention as by law, would get their control over the police through the Police Act and Police Manual. There is a general agreement that there must be some co-ordinating officer for law and order purposes. The Madras system has worked well where the Collector has been in charge of the Superintendent of Police. This system does not prevail in North India where the Superintendent of Police and Collector do not have the same relationship as Dr. Mahatab pointed out in his opening address. Therefore there is always a conflict of authority as between the Superintendent

of Police and the Collector and this has led to the Commissioners coming to the field as arbitrators in their disputes. It is doubtful whether the office of the law and order in Northern India has faced any problem during the last decade and the system of Collectors managing situations has not worked well. It is a matter for argument but there seems to be a general opinion that in Northern India law and order generally rests on the Commissioners. Lastly, the role of the Commissioner as friend, philosopher and guide to the junior officers, collectors and other district officers is accepted but the main argument that it is necessary because the Collectors are fairly junior officers has not been accepted as a very good reason. The reason stated for the acceptance of the principle is that the Commissioner is a senior officer and he has experience over field administration. He has also experience in formulating policies in the Secretariat and with his experience he may be able to discharge this useful function in the field. These are the reasons which everybody agrees with and for which the system of Commissioner must survive. As against this our friend from Rajasthan is of the view that if this be the general feeling why his State Government does not feel the same way. The answer has already been given by Dr. Avasthi that the system of Commissioners will prove its usefulness by its abolition. I think States must find out by experience. So it is not really harmful to find out from experience that there is a value in the system."

At this stage a query was raised: "With your permission may I ask what administrative matters should be placed under the Commissioner?"

In reply the Chairman said: "As I have already summarised, all the three departments viz., general administration, revenue administration and police administration."

One of the delegates made a short comment on the above observation: "As regards the last point, I feel that if Commissioners are put in the field as inspecting officers they should have certain powers. It is not enough to inspect some offices and find out what is wrong, you must have powers to put matters right. Disciplinary powers, namely, powers to punish and powers to transfer must be there. There must also be some financial power. We find, for instance, in the Development Department of my

State, Commissioners going round and making inspections and making suggestions but they have no finance at their disposal. There is a large fund at the disposal of the Development Commissioner for which Divisional Commissioner has to make request to the headquarters. I do not think this seems to be as much fruitful development work as a definite fund placed at the Commissioners' disposal and the Commissioners have to go to the field with full responsibility for that fund. Perhaps the position in other States is different. That is my feeling on this point."

Clarifying the position of the Commissioner in his State the delegate from Maharashtra observed: "As you have said, Mr. Chairman, that the general pattern of Maharashtra is to be followed and if that goes through perhaps what my friend from U. P. is saying will go through. As Commissioners, we have full powers to punish any officer up to the rank of Deputy Collector. Whatever we find out by inspection we have every right to get it corrected. We are also the transferring authority of the cadre of officers including I.A.S. Officers with in our division. Regarding our system of development we have no Development Commissioner who is looking entirely after development. We have a Development Commissioner who is mainly and primarily the Secretary of Development and Co-operation Department. He is the *ex officio* Development Commissioner just because he has to deal with the Government of India. All Commissioners in the Division are supposed to be Development Commissioners also. We have funds with us. We can spend on development and all the development matters are under the financial control of the Divisional Commissioners and nobody else's. It appears that in certain States the Commissioners have no status at all except that they are the heads of Naib Tahsildars and Tahsildars. But in Bombay I have five Assistant Commissioners

under me who are of the rank of Deputy Collectors. They deal with 5 different branches. One deals with revenue branch and acts as my Personal Assistant for the revenue affairs. I have one Assistant Commissioner who deals with development cases and he acts as my Personal Assistant for development. I have one Assistant Commissioner for the General Branch which includes all the correspondence between the Home Department and the Commissioner i.e. law and order. I have an Additional Assistant Commissioner who deals with the Village Panchayats. This is a new thing that has come in quite recently. We have been given extra work of collecting arrears of sales tax for which also we have got one extra Assistant Commissioner. Then we have Commissioners dealing with the technical branches. We have the Commissioner for Excise who deals with excise. We have the Commissioner for Sales Tax, etc. We have control as a divisional head of all the departments and control in every sense. I write official D. Os. and I can interfere with the departments as much as I presume to be beneficial to society. There is no Head of Department that can challenge it. Another point which has been hinted upon is mismanagement or lack of control and so on. We have every authority and in fact it is the practice that every alternative month or every month I, as Commissioner, have joint conference with the D.M.S., D.S.Ps. and D.I.Gs. of the Division. I write them. In fact this point was particularly stressed after the recent Jabal-pore riots. By following this practice in fact we have had no incidence whatsoever in spite of the fact that we have a thick population of Muslim inhabitants."

The Conference came to a close with the Director of the Indian Institute of Public Administration, New Delhi, proposing a vote of thanks to the Chairman and the participants in the Conference.

BACKGROUND PAPERS

THE BOARD OF REVENUE

IN

ANDHRA PRADESH

The Board of Revenue of the Andhra Pradesh State came into being consequent upon the re-organisation of the State in 1956. The present composition of the Board is the result of merger of the Revenue Boards of the erstwhile States of Andhra and Hyderabad. The Board of Revenue of the Andhra State was modelled fully on the Board of Revenue, Madras and inherited the Rules, Regulations and the Records of the Madras Board. The Hyderabad Board of Revenue was a very young institution, having been formed only in 1949. A proper recital of the history of the Board of Revenue, Andhra Pradesh will, therefore, have to start from the origins of the Board of Revenue of the Presidency State of Madras.

I. Brief History

The Board of Revenue, Madras was constituted in 1786 with the sanction of the Court of Directors of the East India Company. In their order of appointment* the Court of Directors, instead of detailing the functions of the Board, contented themselves with the pious observation that they "feel the utmost satisfaction on reflecting that the event will mean considerable increase of Revenue as well as additional security, happiness and prosperity to the natives". Originally almost all the functions of the Government including administration of justice were in the charge of the Board of Revenue. It may, however, be noted here that in those early days of the Company Administration the functions of Government rarely stepped out of the realm of revenue collections. As the Regulation I of 1803 succinctly summarises the functions of Board of Revenue, they were "the general

superintendence of revenues from whatever source they may arise and the recommendations of such propositions to the Governor-in-Council as in their judgement may be calculated to augment or improve these revenues".**

To begin with, the principal work of the Board was in connection with Land Settlement. By Regulation (v) of 1804, the Board was constituted a Court of Wards. In 1805, Salt monopoly was created by a Regulation and the Board of Revenue was entrusted with its administration. By Regulation I of 1808, the Abkari Revenue was brought under the Regulation and its administration entrusted to the Board. In 1816, the General Stamps Office was established under the supervision of the Board. In 1817, Board was entrusted with the superintendence of Religious and Charitable Endowments. In 1822 a "Cutchery of Natives" was established and attached to the Board of Revenue on the same lines as the Cutcheries attached to the Collector's office in those days. In 1925, the superintendence of the control of all kinds of irrigation canals, tanks etc. was placed under the Board's control. The Chief Engineer was given a seat in the Board in 1836 and the arrangement lasted till the establishment of the Public Works Department in 1854. Thus it would be seen that there was a gradual accretion in the functions of the Board of Revenue with the progressive enlargement in the scope of Governmental activities.

However, as the work in respect of each sphere increased beyond a certain point, new Departments were formed like Public Works, Agriculture, Veterinary, Co-operative and Local administration Departments and their respective functions were devolved on these new Departments.

Originally, the Board consisted of a Member of the Governor's Council and three ordinary Members assisted by one or more deputies. The Governor was the President of the Board. In Course of time, the Governor and the Member of the Council ceased to attend the meetings of the Board and the Senior Member i.e. the First Member, Board of Revenue began to exercise the function of the President. The Government had authority to appoint an extraordinary Member whenever one of the ordinary Members was sent on deputation to Districts to conduct enquiries. Later the strength of the Board was increased to 4 Members of whom one was in charge of Income-Tax administration. Income-tax expanded so considerably that the Centre took over the subject and the strength of the Board was reduced to three.

During the war two additional Members were added, one in charge of Civil Supplies and another for Post-war Reconstruction. After the formation of a separate State of Andhra in 1953, the Board of Revenue consisted of three Members.

Till 1882, all issues before the Board used to be decided by full Board Resolution. By Madras Act II of 1883, the Board has been empowered to make rules, subject to the orders of the Government, for the distribution of work among the Members, the decision of individual Members in matters connected with their subjects having the authority of the decisions of the Full Board.

Prior to 1949, in the erstwhile State of Hyderabad, supervision of District administration was in the hands of four Regional Revenue Commissioners called Subedars. Immediately after Police Action in 1948, the then Government felt that the four Subedars were functioning mostly independent of one another and to effect better co-ordination of policies and working, the Board of Revenue was set up on the analogy of the Board functioning in the Madras State.*

It is interesting to note that right from the early days of its existence, the Board of Revenue was subjected to severe adverse criticism by administrators of considerable experience who advocated the substitution of the Board by Local Commissioners. The earliest of the critics of the

Board of Revenue was perhaps Mr. C.M. Lushington, acting Senior Member, Board of Revenue in 1831 who pronounced the Board to be cumbersome, inefficient and expensive. In 1854, in their Judicial Despatch, the Court of Directors, of the East India Company, desired that investigation should be instituted for the purpose of ascertaining how far the system in Madras had worked satisfactorily for the public interest and that this enquiry should be conducted under a two-fold aspect, *firstly* with regard to the faithfulness, the diligence and efficiency of local administration, and *secondly* with regard to the means possessed by the authorities at the seat of capital for obtaining accurate knowledge of the details of administration and to the competency of the said authority for its direction and control. In 1857, Mr. Dickets, Commissioner for the Revision of Civil Establishments, raised the question again. In 1878, the Government of India, while considering the proposal of the Madras Government for the creation of four new Districts, observed that for adequate local supervision over district administration, the present Board of Revenue should be resolved into Commissioners with separate executive charges. The matter was raised in 1908 by the Royal Commission on Decentralisation in India and in 1920 in connection with the proposals for the enlargement of Executive Councils. In 1921, the question of the abolition of the Board of Revenue was seriously considered by a Committee of the Madras Legislature. The matter was examined further by the Congress Ministry of Madras Presidency in 1937. In 1947, soon after the dawn of Independence, the popular Ministry of Madras examined the question again. Ever since the formation of Andhra Pradesh the question has repeatedly been raised in the Legislature and in other public forums. Every time the necessity and utility of the Board of Revenue was challenged, the Board valiantly opposed the proposition, patiently and with unimpeachable logic rebutting every argument and establishing firmly the conclusion that Board was a more efficient and less costly institution than any alternative arrangement. The details of arguments for and against the Board of Revenue, through the ages, will be dealt with in a later portion of this paper.

* General Letter from England dated 21st September, 1785.

** Section 4 of the Madras Board of Revenue Regulation 1803.

* The Hyderabad Board of Revenue Regulation XL of 1358 Fasli.

II. Present Composition

The Andhra Pradesh Board of Revenue, as constituted at present, comprises Five Members as indicated below:

1. Commissioner of Land Revenue.
2. Commissioner of Excise and Ryotwari Settlements.
3. Commissioner of Civil Supplies and Settlement of Estates.
4. Commissioner of Irrigation and Land Revenue.
5. Commissioner of Commercial Taxes.

The posts of Members of the Board are normally held by Senior Members of the Indian Civil Service and Indian Administrative Service. These are selection posts. Questions are decided either by a resolution of the Board as a whole or individual members, in accordance with the distribution of business made by virtue of the Regulation and Act governing its proceedings. A member, dissenting from the other Members, may record his dissent and the proceedings of the Board on any question shall, at the motion of any Member, be referred to the State Government.

The present distribution of subjects is, briefly, as follows:

Subjects to be decided by the

(a) *Collective Board:*

1. Acts and Bills.
2. Conduct of Gazetted Officers other than Officers of the Excise Department.
3. Deputy Collectors (selection, promotion and retirement).
4. Creation and redistribution of districts, division and taluks.
5. Grant of dry remission.
6. Proposals involving fundamental change of policy and administration.
7. Court of Wards (matters of special importance).

(b) *Subjects assigned for disposal by two Members:*

Commissioner of Land Revenue and Commissioner of Land Revenue Irrigation are:—

- (i) Conduct of public servants of the grade of Deputy Tahsildars and Tahsildars.

(ii) Selection for appointment of persons to these posts.

(iii) Standing orders of the Board.

(c) *Single Member Subjects:*

All matters relating to the subjects, which are assigned to a Member, other than those which require to be disposed by Two Members or Full Board, will have to be decided by the concerned Member.

Ever since 1887, when the Government directed the Members to tour, the Members have made frequent tours to different parts of the Presidency. These tours are made to inspect Collector's Office and to acquaint themselves with the conditions prevailing in the various parts of the Province especially at times of natural calamity like flood or fire, etc. and to attend to the problems arising therefrom.

It should be noted, however, that the present Board of Revenue does not provide a link in the chain of responsibility of Law and Order between the District Magistrates and the Government. The Board however inspects Magisterial offices and has also the authority to discuss the general question of Law and Order with District Magistrate and to tender advice when necessary.

III. Comments on the Working

Instead of dealing with the criticisms made against the Board of Revenue in their chronological order, we may do well to take up some of the main criticisms and analyse them fully one by one.

One of the earliest criticisms levelled against the Board of Revenue has been that the supervision of District Administration by Regional Commissioners is bound to be more effective than by the Board, since the Board is located at the capital and the individual Commissioners (in their capacity as Heads of Departments) are probably not in a position to keep as continuously in touch with the problems in the Districts as Territorial Commissioners with a small jurisdiction. In all its answers to such criticism, the Board has put forth the counter plea that the Collectors being the Chief Executive Officers in their respective Districts, no effort should be made to impair their responsibility and the establishment of Divisional Commissioner

would encourage the tendency on their part to look to the advice and guidance of a local superior on every occasion and this would not be conducive to effective administration. It is also contended that supervision by Board will be more effective as the Collectors are less likely to acquiesce in the opinion of a Commissioner than of a collective Board. The Board acts as a collective, controlling body in the case of any enquiry into the conduct of the Collectors; and the acts of the Board lose much of the invidiousness which on such occasion attaches to an individual and the Government are in a position to obtain much more satisfactory grounds for forming a decision than could be afforded by the Report of a Commissioner. With the increased improvements in the communications today, it is not difficult for the Members of the Board of Revenue to keep in close touch with the Collectors in matters of importance. As the Members of the Revenue Board would have served in several districts of the State, it would not be difficult for them to get quickly acquainted with the local problems during their tours.

Another stock criticism against the Board of Revenue, especially in the pre-Independence era, has been that by its constitution and tradition, the Board tends to be conservative. Assuming for the argument's sake the criticism to be true, we must concede that conservatism by itself cannot be taken to be undesirable. Perhaps in administration, conservatism as reflected in continuity of policy and stability of decisions must be considered quite desirable. In point of fact, the Board of Revenue is no more conservative than any other Head of Department. In the present set-up of Government and administration, this criticism falls flat as the Board is subordinate to Government, which lays down the policy for the Board to implement with the awakened democracy at work, the Heads of Departments are rarely in a position to give the lead or influence the formulation of Government policy.

The other criticism has been that the discussions on important matters on multi-member subjects sometimes tend to be prolonged. The abolition of the Board of Revenue may not put the collectors in direct communication with the Government. The introduction of the Regional Commissioners

between the Collectors and the Government will certainly not hasten the despatch of work. If anything, on the problems of importance on which reports are called for from all Regional Commissioners the difficulties in getting reports from all of them will certainly be greater than the difficulties and delays in obtaining the report from a single office like the Board of Revenue. After getting the reports, the Government may have to weigh the worth of three or more differing reports, all written without the advantage of personal communication and therefore likely to contain much greater contrariety of opinion than would exist if parties had opportunity of hearing the objections which might be urged to each other's view. Such difficulties are obviated in the system of the Board of Revenue. The Board's Office has a wealth of accumulated experience on all administrative questions. On all important matters the views of district officers are obtained and consolidated in the Board's office. The Members have considerable experience of the Districts. They are therefore in a position to form balanced and considered views which are likely to be of great assistance to the Government. As in no other system of Administrative Organisation, the Board of Revenue provides a corps of senior and experienced Officers to whom Government can look for advice and assistance on broad questions of administration and policy and particularly Land Revenue, Survey, Settlement and Land Records.

The proposals for abolition of the Board of Revenue may also be against the spirit of the times, as it would lead to further centralisation of power in the hands of the Secretariat. There has been considerable devolution of Government powers to the Board. This devolution is being safeguarded by direction that certain questions of importance or with certain financial limits should be multi-member subjects. It is doubtful whether Government would or could devolve such large powers on a single Commissioner and Government's business would be cluttered up with many comparatively minor matters.

In support to the Board of Revenue it has been pointed out that the system of Territorial Commissions with their separate office and staff and so forth is found to be more expensive. Several calculations were

shown to prove this contention.* These calculations however assume the creation of the posts of Regional Commissioners in place of the Board of Revenue.

The idea of merely abolishing the Board of Revenue without any consequential creation of posts was also toyed with now and again, with a view to effect economy and to quicken the pace of disposal of Revenue cases.

This proposal never received serious consideration as some of the Board's duties viz. the hearing of a large number of appeals and revisions under various states could be performed neither by members of Government nor Collectors. Members of Government cannot discharge the function of Heads of Departments doing local inspections and so forth, as the Board of Revenue. Abolition Committee** pointed out "it would be a fatal mistake to attempt to bring the Members of Government into direct touch with the minutiae of District business. The job of Government should consist in the determination of policy". It is obvious that Collectors cannot be entrusted with the work of the Board as major portion of it consists in supervision of Collector's work and in deciding appeals against the Collector's orders.

It, therefore, becomes essential that the abolition of the Board may be followed by the creation of a tribunal for the disposal of Statutory Appeals now attended to by Board of Revenue. Apart from the additional cost involved in the proposition it is contended that "the statutory work done by the Board out arises of general administration, supervision and control and the two sets of functions are so closely inter-related that their separation will be fatal to efficiency. One reason for the high standard of administration attained by Madras Presidency is its skillful handling of statutory and executive

work as parts of a single system through a body like the Board of Revenue. It is by dealing with statutory work that the Board, as Head of the Revenue Department, is able to watch and supervise the work done by Collectors and other officers. And it is by having the statutory powers that the Board has been able to bring executive work within the four corners of what justice and constitutional experts call the 'Rule of Law'.***

IV. Proposals for Change

As pointed out earlier, the question of abolishing the Board of Revenue or making suitable changes in its composition and functions, with a view to suit the changing needs of the day, has been discussed and debated in the various public forums of this State also, right from 1956. In 1959 the Economy Committee sent up certain concrete proposals for abolishing the Board of Revenue and for its replacement by a system of Regional Commissioners. The Cabinet directed a team of two Senior Officers comprising the Chief Secretary to Government and a Member, Board of Revenue to jointly visit the neighbouring States to see and report how the system of Regional Commissioners was functioning there and what were the effects of this system on the speed and efficiency in public administration. The recommendations of this high-power team are under consideration.

No decision has been taken on these proposals by the Government so far which is perhaps an indication of the anxiety of the Government to first of all convince themselves of the absolute usefulness of the reform measures before it is actually introduced. The Finance Minister of the State who was the Chairman of the Economy Committee which proposed the abolition of the Board of Revenue, has declared openly that as far as he was concerned, he felt that he no longer preferred the abolition of the Board.****

THE BOARD OF REVENUE AND DIVISIONAL COMMISSIONERS

IN

ASSAM

General

The revenue administration in the State of Assam is mainly governed by the Assam Land and Revenue Regulation, 1886 which provides the various levels of original and appellate authority. Prior to the promulgation of this Regulation the exercise of necessary powers under various orders and instructions was left to the officers in charge of the districts and all appellate powers were exercised by the Chief Commissioner of the Province. From the constitution of the Province in 1874 up to 1880 there were no Commissioners. For the first time in June 1880, the Judge of the Assam Valley Districts was invested generally with the powers of a Commissioner of Division in Bengal. These powers mainly provided for an intermediary appellate authority between the Deputy Commissioners in charge of districts and the Chief Commissioner.

With the promulgation of the Assam Land and Revenue Regulation, 1886, the impact of the appellate jurisdiction of the Commissioner (Judge of the Assam Valley Districts) was felt increasingly and the experience of the following six years was indicative of the need for a separate officer for supervision of revenue administration of the districts where rapid settlements were taking place and a clearer picture of land tenures and systems was gradually emerging. It was then decided to relieve the Commissioner of his judicial functions and in 1902 a separate post of the Judge of the Assam Valley Districts was created. In 1902, the question of jurisdiction of the Commissioner continued to be under examination. By a Notification dated 7th January, 1903, the Commissioner of Assam Valley Districts was empowered to exercise jurisdiction in Goalpara, Kamrup, Nowgong, Darrang, Sibsagar and Lakhimpur districts. The headquarters of the Commissioner were set up at Gauhati. For

the remaining part of the State, the appellate powers were exercised by the Chief Commissioner. In October 1905, however, Assam was constituted into a Lt. Governor's province and the jurisdiction of the Chief Commissioner had to be transferred. A second Commissionership was, therefore, created for the Surma Valley and Hill Districts Division including within its jurisdiction the districts of Sylhet and Cachar and all the Hill districts. By the Notification of 17th October, 1905, the jurisdiction of the second Commissioner in all revenue matters as well as for general superintendence was extended to these areas. Simultaneously a two-member Board of Revenue was established in October 1905 to deal with revenue matters, exercise revisionary jurisdiction over Commissioners, hear appeals in Excise, Customs and Taxation subjects. This arrangement continued from 1905 to 1912 when Assam was again formed into a Chief Commissioner's Province.

This distribution of jurisdiction between the two Commissioners continued till the 31st August, 1909. From the 1st September, 1909 the Garo Hills district was withdrawn from the jurisdiction of the Commissioner for Surma Valley and Hill district was transferred and included within the jurisdiction of the Commissioner of Assam Valley Districts.

The Commissioners of Divisions performed statutory functions under the Assam Land and Revenue Regulation, 1886; the Northern India Ferries Act, 1878, Assam Local Self Government Act 1915, Assam Land Revenue Re-assessment Act, 1936, Assam Forest Regulation, 1891, the Goalpara Tenancy Act, 1929, Assam Tenancy Act, 1935, Sylhet Tenancy Act, 1936, Bengal Public Demands Recovery Act, 1930 and executive instructions under the Assam Land Executive Manual, Land Records Manual and Loans Manual. These statutory

* (1) A note on the working of the Board of Revenue by Sri G. Venkateswara Ayyar B.P.Rt. 3582, dated 9-8-1945.

(2) B.P. Miscellaneous No. 1423 (Concl.) dated 23-9-1948 (Board of Revenue, Madras).

** Para 3 of the Report of the Board of Revenue Abolition Committee (Madras) 1921.

*** B.P. Resolution Miscellaneous No. 1285/Concl. dated 19th September, 1947.

**** Page 6 of Deccan Chronicle, March 2, 1961.

duties related to powers of appeal against the orders of District Officers. Besides these appellate powers there were large number of miscellaneous executive functions of the Commissioner which related mainly to the power of superintendence over the work of District Courts and Sub-Divisional Magistrates, Small Causes Court and Munsiff's Courts. The Commissioners were the main channels of correspondence between the districts and the headquarters of the Government and dealt with all appeals in District Establishment matters. During this period the organisation of different departments was not so elaborate as it is today so that all important matters relating to law and order, police, jails and District Officers of different departments, etc. were also dealt with by the Commissioners. In short the Commissioners were acting as regional representatives of Government with considerable discretionary powers and full powers of guidance and control over most of the major District Officers of the State.

The two Divisional Commissioners, one at Gauhati and the other at Silchar, continued up to 31st March 1939. During that year the post of Commissioner, Surma Valley and Hill Districts Division was abolished and the jurisdiction was amalgamated with that of the Commissioner for Assam Valley Districts. In the meantime, in 1937, in exercise of the powers conferred by Section 296 of the Government of India Act, 1935, a Revenue Tribunal was constituted in Assam for the purpose of entertaining appeals in all revenue matters. By the Commissioners' Powers Distribution Act, 1939, the revisional powers of the Commissioner devolved on the Revenue Tribunal. The Tribunal was, however, purely an appellate body having no say in the revenue administration of the State.

In 1947 the second post of Commissioner was also abolished. The Assam Commissioners (Transfer of Powers) Act 1947 was then passed and the powers exercised by the Commissioner were distributed to various authorities. Most of the powers of revision were taken over by the Government in the Revenue Department. Certain appellate powers were transferred to the Development Commissioner which was a post newly created to look after development matters and matters relating to food and civil supplies. Powers of the Commissioner under the Re-assessment Act and Land

Records Manual were transferred to the Director of Land Records. Besides, the Rules framed under the above Act, which dealt with the transfer of jurisdiction, executive instructions, were issued in 1950 giving the details of transfer of executive and functional jurisdiction to various offices under the State Government. In 1947, thus, the powers of the Commissioner in respect of general superintendence were not exercised by any authority. So far as appeals in revenue matters were concerned, the powers were partly exercised by the Development Commissioner and partly by the Revenue Tribunal. In respect of land records, the Director of Land Records was given necessary jurisdiction. Miscellaneous Acts, which provided for the Commissioner as inspecting or controlling authority at any stage, were similarly amended to provide substitution by Government or the appropriate departmental authority.

The Revenue Tribunal, which was reconstituted in 1946 under an Act of the Legislature, was also abolished in 1948 and its powers were transferred to the newly established Assam High Court under the Assam Revenue Tribunal (Transfer of Powers) Act, 1948. Some of the powers of the Tribunal were transferred to other authorities under specific orders of Government but the powers of the Commissioner, which the Tribunal was so far exercising, were not transferred to any authority.

Revival of the post of Commissioner

During the years 1948-52, there were no Commissioners in Assam nor was there any Revenue Tribunal. The need for reviving the post of Commissioner was felt during 1951 and in May 1952 it was decided to create temporarily a post of Commissioner of Divisions-cum-Food Commissioner. During the years 1952-53, the Commissioner was busy mainly in inspection of offices. In March 1953, it was decided to restore most of the powers formerly exercised by the Commissioner by cancelling notifications made earlier under Transfer of Powers Act. In restoring these powers, however, it was decided that all correspondence from the districts need not be channelled through the Commissioner. Revisionary powers under the various statutes specially under revenue were also retained with the Government. Powers under the Land Records Manual,

which were transferred to the Director of Land Records, were partly restored to the Commissioner. Miscellaneous powers relating to supervision of Municipal Boards and District Boards, matters relating to District Establishment, appeals and confirmation of lessees of Ferries and Fisheries, etc., were also restored to the Commissioner.

With partition, there were left only twelve districts in the State of Assam and no need was felt to have a second Commissioner. The new Commissioner's headquarters were at Shillong and he exercised jurisdiction over all the districts.

Second post of the Commissioner

By the middle of 1954 it was felt that appellate power in various Acts framed under the Constitution needed to be exercised by a separate body. Accordingly a second post of Commissioner of Hills Division and Appeals was created in May 1955. With the creation of the second post the jurisdiction of the two Commissioners was divided. The Commissioner of Hills Division and Appeals was entrusted with the normal functions of Commissioner with regard to inspection of offices and supervision over the Deputy Commissioners of six Hills Districts and the Municipality of Shillong. He was to remain in close touch with developmental schemes in Community Development Blocks in the Hills Districts under his charge and inspect during his tours the offices of these Blocks and tender his advice and suggestions to Government in the appropriate departments as well as to local officers. He was also to be the appellate authority for the whole State for appeals of the Excise Department, Transport Department and such other appeals as the Government may from time to time determine. The Commissioner for Plains Division was put in charge of six Plains Districts in respect of inspection and supervision over Deputy Commissioners including similar functions in respect of local bodies within his jurisdiction. He was to pay particular attention to land records work and watch over the progress of land settlement. He was expected to remain closely in touch with the development schemes in his area and perform duties similar to those of the Commissioner, Hills Division. In July 1955 the Commissioner was given complete powers over district establishments and powers of

appeals against orders of Deputy Commissioners under the Classification Control and Appeals Rules. Both the Commissioners were stationed at Shillong.

Duties

The broad classification of duties and responsibilities assigned to the Commissioners were thus—(i) normal functions enumerated in the Assam Executive Manual involving inspection of all districts and sub-divisional offices, all dispensaries, jails, survey & settlement; (ii) inspection and supervision of local bodies; (iii) land records; and (iv) developmental schemes. With the exception that jurisdiction in survey, settlement and land records matters now almost wholly vests in the Director of Land Records and all functions relating to development have been taken over by the Development Commissioner, the set-up in regard to Commissioners in Assam continues to be the same.

With the increase in the scope of work in the district offices and the expansion of activities of different departments, the work of the Commissioners has increased very greatly during the last few years. This increase, however, has been mostly in relation to the main establishments of the Deputy Commissioners of the districts with corresponding decrease in supervision and inspection of other District Officers of different departments. The Commissioner is now the main channel of correspondence between the Deputy Commissioners and the Government. He deals with all establishment matters, all appeals and disciplinary matters and has appellate power under various Acts against orders of Deputy Commissioners. Proposals from Deputy Commissioners in regard to the changes in the establishment and all important matters of policy being implemented in the districts are channelled through the Commissioners. He is also fully associated with all law and order arrangements.

With the emphasis given to developmental matters it has been increasingly felt that the Commissioner should also act as liaison officer between the Government and the districts in these spheres. Although this matter has been discussed at various times no definite decision has been taken because there is a whole-time Development Commissioner to

exercise supervision and control over activities of District Officers and the Development Blocks.

Board of Revenue

It has since been decided to establish a Board of Revenue in Assam and an Act has already been passed in March 1960 for the constitution of a Board of Revenue. The Board is to consist of a Chairman and a Member with power to co-opt a third Member in respect of appeals relating to specific subjects. The jurisdiction to entertain appeals and revise decisions in Revenue matters, which vest in the Assam High Court under the Assam Revenue Tribunal (Transfer of Powers) Act, 1948, shall stand transferred to the Board. The Board shall also take over functions of administrative and superintending nature as may be prescribed from the existing Boards of Sales Tax and Agricultural Income-Tax. The Board shall exercise gene-

ral superintendence over the revenues of the State of Assam from whatever source they may arise and recommend to the State Government such measures as may result in augmentation and improvement of these revenues. The Board shall also exercise control over all persons employed under the executive administration and public revenues besides control and superintendence over the acquisition of land in the State. The Board has also been given such powers of appeal under the Assam Land and Revenue Regulation, 1886, the Opium Act, 1878, the Assam Local Rates Regulation, 1879, the Assam Forest Regulation, 1891, the Eastern Bengal and Assam Excise Act, 1910, the Bengal Public Demands Recovery Act, 1913, the Assam (Temporary Settled Districts) Tenancy Act, 1935, the Assam Agricultural Income-Tax Act, 1939, the Assam Motor Vehicles Taxation Act, 1936, The Motor Vehicles Act, 1939 and the Assam Sales Tax Act, 1947. The Board has not yet been set up but it is expected that it will be set up very soon.

THE BOARD OF REVENUE AND DIVISIONAL COMMISSIONERS

IN

BIHAR

I. A brief historical account of origin and growth

The Board of Revenue, with headquarters at Calcutta, was established for the first time in 1786 under the Court of Directors' letter, dated the 21st September, 1785. It then consisted of one of the Members of the Council and 4 other senior servants of the Company. The member of Government, in pursuance of former instructions from the Court of Directors, was nominated as President. The regulations for the Board of Revenue were promulgated in Board of Revenue, L.R. Original Consultation No. 4, dated the 2nd May, 1788, issued by Lord Cornwallis with his letter, dated the 25th April, 1788. The general functions of the Board of Revenue were 'deliberations, superintendence and control'. The delegated authority of the Board of Revenue extended generally to all persons employed on executive administration of every branch of the Company's revenue and especially to all Zamindars, Talukdars and others concerned in or responsible for any part of the revenue or resources of Government or subject to several officers under the Board. The principal duty entrusted to the Board was to take care that the officers under their authority performed their assigned duties with 'regularity, dignity and assiduity'.

These regulations were subsequently codified as Regulation II of 1793. Broadly speaking, the collection of revenue payable to Government from the Estates was entrusted to an officer of the Company who was styled as Collector of Revenue. The Collector of Revenue was placed squarely under the control and guidance of the Board of Revenue. Most of the powers, which were then conferred on the Board of Revenue, are still in force.

The post of Commissioner of Revenue (and Circuit*) was created for the first time by Regulation I of 1829 (The Bengal Revenue Commissioner's Regulation 1829). One Commissioner was to be appointed for each Division. Under section 4(1) of the Regulation, the Commissioners were given the powers and authority of the Board of Revenue and Court of Wards in the areas under their charge, subject to the control and directions of a Sadar or Head Board. The Regulation also laid down that the Commissioners and the Sadar Board would be guided by such orders as the State Government would issue in regard to the form and their proceedings in the Revenue Department. Under section 3, Act 44 of 1850 (since repealed) the Sadar Board was styled the Board of Revenue for the Lower Provinces of Fort William in Bengal.

With the separation of Bihar and Orissa from the parent Province of Bengal, a separate Board was constituted for Bihar by Bihar Act I of 1913 (Bihar and Orissa Board of Revenue Act, 1913). This Act lays down that the Board of Revenue for the State of Bihar would consist of one Member only to be appointed by the State Government by notification in the official gazette. The Act provides for the appointment of an Additional Member temporarily who would exercise and perform such powers and duties of the Board as the State Government may direct.

The Board of Revenue, which was initially given the general powers of superintendence and control over the revenue administration of the State, was gradually given statutory powers under the various Acts of the legislature. The powers of the Board for Customs, Salt and Opium Department were

* As it was then called.

given to the Board of Revenue in 1850. The Board of Revenue also administered, for a considerable period, the Income-Tax Department and for a short period was also in charge of the Postal Department. It became the Court of Wards under the Court of Wards Act, 1879. In course of time, the administration of the Excise, Stamp, Loans and other Revenue Departments was also entrusted to the Board of Revenue. It came to acquire judicial and executive capacity of high importance. Briefly put:

“(1) in its judicial capacity the Board became the final court in revenue appellate and revisional proceedings prescribed by Statute or by Rules having the force of law, as well as in all revisions; proceedings relating to the business of officers in the departments subordinate to it;

(2) in its executive capacity it exercises general supervision and *control over the entire* revenue work of the Commissioners of Divisions and Collectors and the Commissioner of Excise. It refers to Government matters of general interest and importance regarding revenue administration;

(3) it may be said that in Revenue matters its position became analogous to the High Court in judicial matters.”

The Commissioners of Divisions, who were appointed as Revenue Commissioners, were given the powers of the Sessions Judge in their respective jurisdictions and were required to hold Circuit Courts. Although these judicial powers were subsequently taken away, the Commissioners became an important link between the Board of Revenue and the Collectors in revenue matters and between the Government and the Collector in all other administrative matters of importance. The Commissioners have been given statutory powers under the various Revenue Acts in course of time under which they exercise appellate or revisional powers.

II. Present Composition

The Board of Revenue has only one permanent Member in the State who happens to be the seniormost member of the Civil services of the State. An Additional Member has temporarily been appointed by Government who is also *ex officio* Land Reforms Commissioner of the State Government. The

officer appointed as Additional Member is a senior member of the Civil Service of Commissioner's rank. The Additional Member exercises the following powers of the Board of Revenue:—

(a) Court of Wards, Encumbered and Attached Estates.

(b) Khasmahals.

(c) Survey, Settlement and Tenancy.

(d) Establishments of Collectors and Commissioners of Divisions.

The Member and Additional Member are assisted by a Secretary, which is an I. A. S. cadre post, and an Under Secretary who is generally an officer of the Bihar Civil Service. The survey and settlement work is in subordinate charge of the Director of Land Records and Surveys which is also an I. A. S. cadre post. The Director of Land Records and Surveys is also *ex officio* Additional Secretary to Government in the Revenue Department. The Additional Member is also assisted by a Special Officer who is in charge of revision of Codes and Manuals which have been necessitated by the Land Reforms enactments.

There has been no change regarding the number and the headquarters of the Divisional Commissioners in this State. Since the creation of Bihar as a separate Province, it has had 4 Divisional Commissioners posted at Patna, Muzaffarpur, Bhagalpur and Ranchi. The Commissioners are assisted by a Personal Assistant which post has now been upgraded and an officer of the Additional District Magistrate's rank will soon be appointed, as Personal Assistant to the Commissioner. To assist him in his development activities each Commissioner is assisted by an Assistant Development Commissioner who is an officer of the Bihar Civil Service.

III. Functions

A—Board of Revenue

The Board has been empowered by Government to exercise generally all the duties, powers and authorities which are vested in it in respect of the subjects, the details of which may be seen in Statement I.

The Board inspects all the Revenue Departments in the Collectorates and Sub-Divisions other than the Land Reforms which are inspected by the Land Reforms Commissioner. Some time back, the Board was called upon

by Government to undertake the inspection of the offices of the Divisional Commissioners. Government instructions on this point have, however, not been acted upon and there has not been, barring a few exceptions, any inspection of the Commissioner's office by the Board.

The Board exercises general supervision over the entire revenue work of the Commissioners of Divisions and the District Officers. The Commissioner of Excise is also subordinate to the Board. The Board is also final appellate and revisional authority in respect of service appeals and revisions from the Commissioners and Collectors' office establishments as also of the establishment of the Commissioner of Excise.

The Board has been entrusted with work of Departmental Examination of I.A.S. and other gazetted officers. It also advises Government in connection with the preparation of list of officers considered fit for appointment to posts in the Additional District Magistrate's scale of pay, preparation of Sub-Divisional Officers' list and recommends the cases of officers of the Bihar Junior Civil Service for promotion to the Bihar Civil Service (Executive Branch) and from non-gazetted ranks to the Bihar Junior Civil Service. In making these recommendations, the Member, Board of Revenue presides over the meetings of the Selection Committee of the Board, consisting of the following members:

- (i) Additional Member, Board of Revenue.
- (ii) Development Commissioner.
- (iii) Commissioners of Divisions.

The Board also conducts the Accounts Examination of the ministerial officers of mofussil offices of Government.

The Board has the powers of making rules and issuing notifications and executive instructions for the guidance of Revenue officers in respect of the Manuals noted in Statement II, which are published under the authority of the Board of Revenue. The Board has also been given statutory powers under the various Revenue Laws as mentioned in Statement III.

The Board of Revenue is the final authority under the Sales Tax Act and the Agricultural Income-Tax Act and exercises revisional powers under the Public Demands Recovery Act, the Bihar and Orissa Excise

Act, the Bengal Embankment Act, and the Bengal Survey Act, and the Private Irrigation Works Act. With the abolition of Zamindari, there is hardly any work in connection with the appeals or revision under the Land Registration Act, Estates Partition Act and the Revenue Sales Laws; although these Acts continue to be in the Statutory Book, they have virtually become obsolete.

The Member, Board of Revenue also functions as the Chairman of the State Transport Authority. The Board also advises Government regarding treasury irregularities and steps which may be taken to prevent the recurrence of such irregularities and punishment to officers responsible for the commission of these irregularities.

In budget matters, the Board is the controlling authority in respect of the heads of expenditure mentioned in Statement IV.

B—Commissioners of Divisions

As mentioned earlier, the Commissioners of Divisions are a very important link between the Board of Revenue and the District Officers on the one hand and the Government and the District Officers on the other in the revenue and general administration of the State. The importance of the continuance of the post of Divisional Commissioners can be judged by the following appreciation of the offices of the Divisional Commissioners contained in the Government of India's letter, dated the 9th April, 1925. The question for consideration, at that time, was whether the posts of Divisional Commissioners could be abolished or reduced in number. The Government of India were unable to accept the proposal regarding the abolition of the posts of Divisional Commissioners. In coming to this decision they attached weight to the following two considerations:—

“(i) that Commissioners are invaluable agents for the proper understanding, co-ordination and efficient execution of Government policy, and that modern conditions have added to, rather than taken away from, the importance of this aspect of their work;

(ii) that the future is likely to make even greater demands on Commissioners, since their experience, supervision and advice are likely to be more than ever necessary in the period of transition that lies ahead of the public services in India.”

They also added "that the Government of India did not admit that there is any truth in the assertion that the Commissioner is a hindrance to the development of responsible Government in India and that the post has now become an anachronism."

The importance of these observations can very well be judged by subsequent developments. In the new set-up, we are getting District Officers of considerably very little experience of a sub-division. It is, therefore, difficult to expect good District Officers with experience and possessing natural ability. The Commissioner naturally is called upon to supply this deficiency and correct the errors resulting from inexperience or lack of ability. The Commissioner is naturally expected to co-ordinate the work in different districts and to be the principal adviser of Government on practical aspects and features of administration. The Commissioner, with his mature experience and local knowledge is able to maintain close contact and control over the District Officers and give them suitable guidance from time to time.

Although the Commissioners of Divisions were only given revenue functions in the beginning, with expansion in various activities of Government, it became necessary to give the Commissioners wider powers not only in revenue matters but on all matters of administrative importance. The Commissioner does not function as the post office between the Collector and the Government, as has been commented upon by the critics of the system. He is the co-ordinating head of almost all important matters going on in the district. Recently, Government have re-defined the duties of Divisional Commissioners in the State which was occasioned on account of rapid expansion of Government activities in all its spheres and particular stress on development and welfare work. The Divisional Commissioners have to function as Divisional Development Commissioners with powers of superintendence and co-ordination over all development and welfare activities in their Divisions. Although organisational and professional control and technical supervisions have been allowed to be the responsibility of technical officers of the Department, supervision in non-technical matters is now to be exercised by the Divisional Commissioners. The above orders have been issued by the Government in their letter dated the 23rd March, 1959.

For maintaining close contact with the progress of work within his jurisdiction, a Commissioner of Division is required to tour for 120 days with 90 nights away and to undertake inspections while out on tour. A Commissioner of Division is expected to inspect every Magistrate's and Collector's office in all its branches, every sub-divisional office, every registration office, and dispensary at district and sub-divisional headquarters, every jail, subsidy jail or lock-up and every settlement once a year. He is also required to inspect at least 10 Blocks in a year with a minimum of two in each district. The question of laying down the minimum number of inspections by Divisional Commissioners is under the consideration of Government.

The Commissioners of Divisions have also been given statutory powers under a large number of Revenue Acts. Some of the important Acts which give powers to the Commissioners of Divisions are mentioned in Statement V.

The Commissioner is also the Chairman of Regional Transport Authority.

IV & V—Comments on the working and suggestions for improvement

These two items can conveniently be taken up together.

The system of the Board of Revenue and the Divisional Commissioners is working quite satisfactorily. There is a proposal, under the consideration of Government, for increasing the number of administrative districts. With the increase in the number of districts, it might be necessary to increase the number of Divisional Commissioners. With the increase in the activities of the various Departments of Government, particularly relating to development and welfare, the whole time attention of the Divisional Commissioner is required for the proper execution of the various welfare and development schemes. Works of judicial and quasi-judicial nature often suffer as the Commissioners do not get enough time to devote to these matters. At one time, there was a proposal to have the post of Additional Commissioners for each Division to assist the Commissioners in the disposal of matters relating to land revenue and revenue appeals. Perhaps it might be necessary to have these posts of Additional Commissioners sooner or later to allow the Divisional Commissioners sufficient time to

devote to development, welfare and law and order matters.

The Member, Board of Revenue is the seniormost officer of the State. It is necessary to have a single authority to administer all the revenue laws of the State. At present, the Land Reforms administration is no concern of the Board of Revenue and is administered by the Revenue Department direct, with the assistance of the Land Reforms Commissioner. In most administrative matters the functions of the Board of Revenue are merely advisory. It is worth consideration whether a senior officer of the experience and standing of the Member, Board of Revenue should not be given some powers independent of Government, especially in administration and revenue matters. The system of working in the various States differs from State to State. Perhaps it would be advisable to have a uniform system of working of the Board of Revenue in all the States subject, of course, to minor variations depending on the peculiar circumstances prevailing in a particular State.

Statement I

Showing the subjects in which the Board of Revenue has been empowered by Government to exercise generally all the duties, powers and authority.

- Land Revenue.
- Survey and Settlement.
- Administration of Tenancy Acts.
- Land Registration.
- Land Improvement and Agriculturists' Loans.
- Land Records.
- Sale or lease of waste lands in Government Estates.
- Management of Court of Wards, encumbered and attached Estates.
- Collection of cesses (valuation and re-valuation).
- Realisation of arrears of revenue and the recovery of public demands.
- Rent suits and processes.
- Drainage, embankments and irrigation.
- Establishment in the Board's office and in the District and Commissioners' Offices (copy, leave and pension).
- Examination, enrolment etc. of Revenue Agents.
- Departmental Examination of I. A. S. and other gazetted officers.

- Patni sales.
- Excise.
- Stamps (judicial and non-judicial).
- Printing, revision and supply of forms.
- Partition of Estates.
- Acquisition of lands for public purposes (including railways).
- Office inspections.
- Record Rooms.
- Escheats.
- Budget estimates under "7—Land Revenue", "9—Stamps" and "25—General Administration (Partly)".
- Treasure Trove.
- Defalcations.
- Treasuries, Indent and supply of Chubb's locks, and other miscellaneous matters.

Statement II

Showing the Manuals and Rules in which the Board of Revenue has powers of making rules, issuing executive instructions and notifications for the guidance of revenue officers.

1. Board's Miscellaneous Rules.
2. Batwara Manual.
3. Cess Manual.
4. Certificate Manual.
5. Commutation of Rent Manual.
6. Government Estates Manual.
7. Land Acquisition Manual.
8. Land Registration Manual.
9. Loans Manual.
10. Practice and Procedure Manual.
11. Records Manual.
12. Register and Return Manual.
13. Sale Law Manual.
14. Stamp Manual.
15. Survey and Settlement Manual.
16. Tauzi Manual.
17. Wards Manual.
18. Waste Lands Manual.
19. Rules under the Tenancy Act.
20. Board's office Rules of Business.
21. Technical Rules of the Survey Department, Vol. I and II. (as D.L.R.)

Statement III

Showing the Revenue Laws under which the Board has been given statutory powers.

1. Estate Partition Act.
2. Public Demands Recovery Act.
3. Cess Act.
4. Bengal Embankment Act.
5. Land Acquisition Act (A separate Director has now been appointed in the Revenue Department).

6. Land Registration Act.
7. Land Revenue Sales Act.
8. Agriculturists' Loans Act.
9. Land Improvement Loans Act.
10. Natural Calamities Loans Act.
11. The Legal Practitioners Act.
12. The Bengal Survey Act.
13. Tauzi Manual.
14. The B & O Excise Act.
15. The Stamp Act.
16. The Practice and Procedure Manual.
17. The Court of Wards Act.
18. The Private Irrigation Works Act.

Statement IV

List of Budget Heads controlled by the Board of Revenue, Bihar, Patna.

Expenditure

- I. Major head 7—Land Revenue.
 - (i) Certificate Establishment.
- II. 9—Stamps.
 - (i) Superintendence.
 - (ii) Charges for sale of Stamps non-judicial.
 - (iii) Charges for sale of Stamps judicial.
- III. 19—Other Revenue Expenditure financed from Ordinary Revenue—A—Irrigation works—Works (non-commercial)—Estt.—Second Five Year Plan—Establishment Charges in connection with Private Irrigation Works.
- IV. Major head 25—General Administration.
 - (i) Commissioner (All Sub-heads).
 - (ii) General Establishment.
[except pay of officers and allowances of officers (voted)]
 - (iii) Treasury—Estt. (Except pay of officers).

- (iv) Sub-divisional Establishment.
- (v) Process Serving Establishment.
- (vi) Staging Bungalows.
- (vii) Post War Development Scheme financed entirely from the State Revenue—Management of Private Forests and the Bihar Private Forests Act—Director of Forest Settlement.

Receipt

- I. Major head IX—Stamps (All sub-heads and units of Appropriation).
- II. Budget Estimates for 1961-62 under the head "XLVI—Misc.—Miscellaneous receipts from Staff Cars".

Statement V

Showing some of the important Acts under which the Commissioners of Divisions have been given the statutory powers.

1. Land Improvement and Agriculturists' Loans Act.
2. Regulation II of 1819.
3. Batwara Act V of 1897.
4. Public Demands Recovery Act.
5. Bengal Survey Act 1875.
6. Bengal Land-holders Attendance Act XX of 1848.
7. Act XI or VII.
8. Act II of 1865.
9. Drainage Act of 1880.
10. Bengal Tenancy Act.
11. Land Registration Act.
12. Cess Act.
13. Bengal Irrigation Act.
14. Income Tax Act.
15. Bengal Embankment Act II of 1882.
16. Bengal Sanitary Drainage Act VIII of 1895.
17. B and O Excise Act II of 1915.

REVENUE TRIBUNAL AND DIVISIONAL COMMISSIONERS

IN

GUJARAT

Gujarat Revenue Tribunal

On 1st May, 1960, when the Bombay Reorganisation Act, 1960, came into force, the Government of Gujarat passed an order called "the Gujarat Adaptation of laws" (State and concurrent subjects) Order, 1960, in pursuance of which, the word 'Gujarat' was substituted for 'Bombay', and the Bombay Revenue Tribunal came to be known as the Gujarat Revenue Tribunal having jurisdiction over the State of Gujarat as constituted by the Bombay Reorganisation Act, 1960.

The Gujarat Revenue Tribunal presently consists of:

1. The President,
2. Four non-official members, and
3. Three Commissioners of the Division who are the official members.

The head office of the Tribunal is at Ahmedabad; it has no sub-offices. Out of three benches of the Tribunal, one bench goes to Surat and Rajkot every month. It also holds sittings at Bhuj, whenever there is sufficient work there.

The Tribunal has revisional jurisdiction under Section 76 of the Bombay Treasury and Agricultural Lands Act, 1948. It has also appellate jurisdiction under various Land Tenure Abolition Acts. It has revisional jurisdiction under the Saurashtra Land Reforms Act, the Saurashtra Barkhali Abolition Act, and appellate jurisdiction under the Saurashtra Estates Acquisition Act. It has appellate or revisional jurisdiction against orders or decisions under certain sections of the Bombay Land Revenue Code, and such jurisdiction as may have been conferred by specific provisions in other Acts.

Divisional Commissioners

In the State of Gujarat there is no Board of Revenue, but it has the offices of Divisional Commissioners. The new State broadly follows the pattern of the parent State of Bombay. The offices of the Commissioners were abolished in 1950 in the former Bombay State. They were again revived in 1958 in the interests of development activities, particularly the Community Development Projects. These posts have continued in Gujarat State. The State is divided into three Divisions each of which is under the charge of a Commissioner.

The main functions of the Divisional Commissioners are: (1) The Commissioners are the principal authorities in all matters connected with revenue administration and are responsible for supervision and control over the working of revenue offices throughout the Division. Each Commissioner is required to inspect, in detail, at least two Collectorates a year; (2) The Commissioners exercise powers delegated to them by Government in various spheres. They, therefore, provide a useful link between the district heads and the Secretariat Departments; (3) They are responsible for general inspection of offices of all departments within the Division; (4) They are also entrusted with the work of inspection of local bodies. During a year, each Commissioner is required to inspect two District Local Boards, 20 per cent of the Borough Municipalities, 20 per cent of the District Municipalities and one Village Panchayat in each District in his charge; and (5) They co-ordinate and supervise the activities of all divisional heads of departments with particular reference to planning and development. In the field of development activities, they do the work of Development Commissioner for National Extension Blocks.

FINANCIAL COMMISSIONER AND DIVISIONAL COMMISSIONERS

IN

JAMMU & KASHMIR

Financial Commissioner

There is no Board of Revenue in the State but, as in Punjab, there is a Financial Commissioner with the powers and responsibilities of the Board. The revenue administration of the State is under the over-all control of the Financial Commissioner. Revenue officers and courts are subordinate to him and are subject to his general superintendence and control. He is the advisor to the Government in matters relating to land administration. The standing orders and instructions issued by the Financial Commissioner guide the Department. Besides supervising the working of the Revenue Department, the maintenance and preparation of land records, recovery of Government dues including land revenue, compilation of agricultural statistical data, he is responsible for the conduct of land settlement operations and operations connected with the consolidation of holdings. The Financial Commissioner writes the annual administration report discussing the important activities of the Revenue Department and progress of various plan schemes including rationalisation of crop cutting surveys which are directly under his control. Relief and loans due to natural calamities and other measures calculated to ameliorate the condition of peasantry fall within the sphere of his activities. The Financial Commissioner is also the highest court of appeal and revision under the Land Revenue Act. But his orders can be revised in some cases by the Government under the big Landed Estates Abolition Act where public policy is involved.

Divisional Commissioners

The State is divided into two Provinces or Divisions and each Division or Province is in charge of a Commissioner who is also known as Divisional or Provincial Commissioner. The Provincial Commissioners are responsible for the revenue administration in their Divisions

or Provinces. The primary responsibility of the revenue agency is the correct maintenance of land records, timely harvest inspections, and punctual and correct preparation of agricultural returns and the Commissioners are to see that this is done. To impart training to the field staff and revenue officers, the Revenue Training Schools set up in the two Provinces are under the direct charge of the respective Commissioners. The Provincial Commissioner hears the appeals from the orders of the Collectors and also revision applications on behalf of the Financial Commissioner pertaining to his jurisdiction. He is competent to reject such revision applications, but where he considers that a revision should be admitted, he recommends such revision applications for the orders of the Financial Commissioner.

Each Division or Province is in turn divided into four Districts in Kashmir and five Districts in Jammu. Each District is in charge of the Deputy Commissioner. The Districts are further sub-divided into Tehsils and Niabats. While the Deputy Commissioners maintain law and order and co-ordinate the developmental and other activities of various Departments at the district level, the Commissioners supervise such functions within their respective Divisions or Provinces. Other officers in the District and the Division meet under the chairmanship of the Deputy Commissioner or the Commissioner at intervals but the extent of control over other departments by the Deputy Commissioners and the Provincial Commissioners is not defined. The Deputy Commissioners and the Commissioners send up their reports to Government to which due weight is given by the Government. As these offices have been created only a decade ago, no tradition is attached to these offices and a detailed definition of their functions in the sphere of general administration is under the consideration of the Government.

THE BOARD OF REVENUE

IN

KERALA

The Kerala Board of Revenue was constituted under Act VII of 1957 enacted by the President on 25-3-1957. The Board is the head of the following Departments:—

- (1) Land Revenue and Survey.
- (2) Excise and Prohibition.
- (3) Sales Tax and Agricultural Income Tax.
- (4) Civil Supplies.

In addition, it is authorised to exercise over the following departments such control as may be necessary for co-ordinating their activities and increasing their efficiency.

- (1) Local Bodies.
- (2) Co-operation.
- (3) Advancement of Backward Communities (Harijan Welfare).
- (4) Fisheries.
- (5) Registration.
- (6) Colonisation.

There was no Board either in Travancore or in Cochin prior to their integration in 1949. Each of these States had its own Government with different departments functioning under the general supervision and control of the head of the administration known as Dewan appointed by the Ruler of the State. A brief account of the working of the major departments which are now under the Board of Revenue, in Travancore, Cochin and Malabar, is given below:

(1) Land Revenue Department

Travancore:—For purposes of Land Revenue administration, the State was divided into three Divisions viz., Trivandrum, Quilon, and Kottayam, under the immediate charge of a Division Peshkar. These three revenue divisions were divided into 30 Taluks, each under a Tahsildar, and 484 Pakuthies or Villages, each under a Preverthicar or Village Officer, the Pakuthi or Village being the unit of revenue administration. Of the 30 Taluks

15 were grouped into 7 revenue sub-divisions, each in charge of an Assistant Peshkar. In 1921, a Land Revenue and Income Tax Commissioner was appointed as the head of the Revenue and Income Tax Departments. The Division Peshkars were *ex officio* District Magistrates and the Assistant Peshkars were Division First Class Magistrates. All the Tahsildars were also 2nd Class Magistrates potentially, though only some of them actually exercise magisterial powers.

The assessment and realisation of Income Tax under the provisions of the Income Tax regulation also devolved on the Revenue Department originally. The Division Peshkars, and Tahsildars were relieved of the work in 1921 only when a separate officer viz., the Deputy Commissioner of Income Tax, was appointed with three full-time Income Tax Officers to assist him. The Land Revenue and Income Tax Commissioner, however, continued to be the head of the Department till 1941 when the post was abolished and the statutory and administrative powers vested in him were taken over partly by Government and partly by the Division Peshkars and Assistant Peshkars.

During 1947-48, a Commissioner of Land, Food Production and Procurement was appointed on a temporary basis, but the post was abolished in 1949 with the formation of the Travancore-Cochin Board of Revenue. As per Government Notification RE2-1238/49/Rev. dated 25-3-1950 the Division Peshkars were designated as District Collectors and the Assistant Peshkars as Deputy Collectors. The Revenue Divisions were also to be called 'Districts'.

Cochin:—The Dewan Peshkar was the head of the Revenue Department. The State was divided into six Taluks for administrative purposes, with a Tahsildar in charge of each Taluk.

The system of administration was similar to that in Travancore, but on a smaller scale.

Malabar:—The Revenue administration of the district was controlled by the Collector. At one time he was assisted by three Sub-Collectors, at Tellicherry, Malappuram and Palghat, and three Deputy Collectors, one at Calicut, another in Wynad and the third in Cochin. There was a Tahsildar for each Taluk. The constitution of the Divisional charges has been changed frequently according to necessity. At the time of the Reorganisation in 1860, the number of Taluks was reduced from 17 to 10, which continued unchanged till a few months prior to the formation of the Kerala State on 1-11-1956. At that time there were only five Revenue Divisions, i.e., Tellicherry, Malappuram, Palghat, Calicut and Cochin, the first three being Sub-Collectors' charges and the last two Revenue Divisional Officers' charges. There was one independent Deputy Tahsildar in each Taluk.

Each Taluk was divided into five or six regions called 'Firkas' and there was a Revenue Inspector for each 'Firka', whose duty was to supervise the work of the village officers and assist the Tahsildar in the matter of local enquiries and field inspections. There were 52 such Firkas in Malabar at the time of the formation of the Kerala State. The same system continues today. It may be observed in this connection that this is prevalent in the Cochin area as well, but not in Travancore.

Besides being the head of the Revenue Administration of the District, the Collector discharged many other functions such as managing estates of minors, supervising administration of Municipalities, Local Boards and Endowments, and advising the Government in regard to police, P.W.D., Education, Public Health and all other matters which affected the welfare of the people. As Additional District Magistrate (Executive), he was also responsible for the maintenance of Law and Order.

(2) Excise Department

Travancore:—Till 1908 the collection of revenue from Salt, Abkari and Customs was supervised by the Division Peshkars. The Excise Department was organised in 1908

and the State was divided into 4 divisions which were sub-divided into Circles and Ranges. An Excise Commissioner was appointed with Asst. Commissioners, Circle Officers and Range Inspectors to assist him. This system continued till the formation of the Board of Revenue in 1949 when it came under the administrative control of the Board as Head of the Department.

Cochin:—The Excise Department was formed in 1910. Prior to that year, there was only a Salt Department, all other branches of Excise revenue being directly administered by the Dewan. In 1910, the various items viz., Abkari, Salt, Opium, Ganja, Tobacco and Customs were brought under a unified control and placed under the supervision of a single officer designated as Excise Commissioner. This system continued till the integration of the States of Travancore and Cochin in 1949 and the constitution of the Travancore-Cochin Board of Revenue.

Malabar:—Till 1924, the Excise Department was administering Salt, Abkari and Customs. In 1924 'Salt' and 'Customs' were taken over by the Central Government. The Excise Department was working under the Madras Board of Revenue till 1924. From 1924, it was brought under the Commissioner of Excise though the Commissioner continued to be a Member of the Board of Revenue. From 1937, the Department was again brought under the control of the Board of Revenue, Madras.

The Commissioner of Excise was assisted by 2 Deputy Commissioners of Excise (one for the northern Division comprising the Andhra Districts and Madras and one for southern Division comprising Tamil Nad, Malabar and S.K.) and 6 Assistant Excise Commissioners. Prohibition was introduced in Malabar from 1-10-1947. Prohibition was enforced by the Excise Department till 3-1-1955, when it was transferred to the Police Department.

(3) Agricultural Income Tax and Sales Tax

Travancore-Cochin:—Till 29-5-1950 the Travancore General Sales Tax Act of 1124 and the Cochin Sales Tax Act of 1121 continued to be in force in the respective areas. From 30-5-1950 the Travancore-Cochin General Sales Tax Act XI of 1125 came into force. But,

as regards Agricultural Income Tax, the Travancore Income Tax Act of 1121 and the Cochin Income Tax Act, VI of 1117, as amended were in force in the respective areas.

A separate Department namely the Agricultural Income Tax and Sales Tax Department was organised for the Travancore-Cochin State in the year 1950 with the Board of Revenue as its head.

The Travancore-Cochin Agricultural Income Tax Act of 1950 came into force on 1-4-1951.

Kerala:—Soon after the formation of the Kerala State, the administrative set-up of the Malabar area in respect of Agricultural Income Tax and Sales Tax was re-organised and brought on a par with that of the Travancore-Cochin area. The appellate and inspecting powers were separated and the designations of the Commercial Tax Officers, Assistant Commissioner of Agricultural Income Tax, Deputy Commercial Tax Officers and Assistant Commercial Tax Officers of the Malabar area were changed into inspecting Assistant Commissioners, Appellate Assistant Commissioners, Sales Tax Officers and Assistant Sales Tax Officers respectively. Thus, from October 1957, the reorganised set-up of the Agricultural Income Tax and Sales Tax Department was the same throughout the State of Kerala without any distinction between the Travancore-Cochin and the Malabar areas.

In December 1957 the entire State was divided into two zones, known as the South Zone and North Zone, each zone under the charge of one Deputy Commissioner of Agricultural Income Tax and Sales Tax, with their headquarters at Quilon and Kozhikode respectively. The Revenue Districts of Trivandrum, Quilon, Alleppey and Kottayam were brought under the jurisdiction of the Deputy Commissioner, South Zone and the remaining Districts of Trichur, Palghat, Kozhikode and Cannanore, were brought under the control of the Deputy Commissioner, North Zone. The post of a Secretary (Taxes) was created in the Board of Revenue to attend to all matters relating to Agricultural Income Tax and Sales Tax. With effect from 1-4-1961 the number of zones has been increased to three. The North Zone comprises the Districts of Palghat, Kozhikode and Cannanore with headquarters at Kozhikode, the Central Zone comprises the districts

of Ernakulam, Kottayam and Trichur, with headquarters at Ernakulam and the South Zone comprises the districts of Trivandrum, Quilon and Alleppey with headquarters at Quilon.

(4) Civil Supplies

Travancore:—In the initial stages, i.e., 1948-49 the head of the Food Department functioned as *ex officio* Additional Secretary to Government also. Later, a full time Commissioner of Civil Supplies became the head of the department. Matters relating to import of food-grains, internal transport and storage etc. were under the direct supervision of the Commissioner of Civil Supplies, with separate officers and staff for depots, transport etc. Internal procurement and rationing were supervised by the officers of the Revenue Department at the District and taluk levels under the overall control of the Commissioner of Civil Supplies.

Cochin:—A full time Director of Food Supplies was the head of the Food Department. As in Travancore, import of food-grains, internal Transport and storage and rationing were under his direct supervision. But in matters relating to internal procurement, milling etc. the Food Department Officers worked in co-ordination with the Revenue Department.

Travancore-Cochin:—With the integration of the two States in 1949, the Food Departments of the two States were brought under one Commissioner of Civil Supplies. With intensification of internal procurement, full-time officers were appointed in Travancore area also to work directly under the Commissioner, instead of under the Division Peshkars. The set-up with regard to other items continues as before.

The Department also attended to matters relating to import and distribution of sugar, textiles, controlled commodities, petrol rationing, paper control etc. Controls over most of these items were lifted during the period 1952-54. The residuary work relating to textile and controlled commodities were transferred to the Industries Department.

Decontrol of food-grains throughout India was effected in July 1954. Since then, the organisation was gradually wound up, and a skeleton staff continued under the Commissioner of Civil Supplies to dispose of the

stocks of food-grains and to finalise accounts.

Malabar:—Both during the control period and the post-control period, the work relating to Civil Supplies was attended to by the Revenue Department under the control of the Madras Board of Revenue.

Position after 1956:—With the increase in the price of food-grains from the second half of 1956, fair price shops were opened in the State. In the initial stages, the Collectors were supervising this work. Early in 1957, Government ordered that the three-member Board of Revenue would be primarily in charge of Civil Supplies, Housing etc. In accordance with G. O. No. Fd. A. 7-796/57/Fd. D., dated the 18th January 1957, the Civil Supplies Department, till then functioning under the Commissioner of Civil Supplies, was transferred to the Board of Revenue to form the Civil Supplies section of the Board of Revenue. The second Member is now in charge of Civil Supplies work.

At the time of its integration with Travancore in 1949 the Cochin State had an area of only 1,480 sq. miles while Travancore had 7,651 sq. miles. The area of the Malabar region at the time of the States Re-organisation in 1956 was 6,561 sq. miles.

Board of Revenue

3. A Board of Revenue was constituted at

the time of the integration of the Travancore and Cochin States in 1949 by Ordinance XII of 1124 (M.E.), subsequently replaced by the Travancore-Cochin Board of Revenue Act, 1950. It consisted of two members. It is seen from the discussions which took place in the Legislative Assembly at the time of the introduction of the Bill for the constitution of the Board of Revenue in January 1950, that the main advantages claimed were that a corporate body consisting of senior officers being in charge of number of departments will make for greater economy, greater efficiency and better co-operation and co-ordination in administration and that the collective advice of these experienced officers will be of great help to the Government in matters of administrative importance.

As a result of the States Re-organisation and the consequent increase in the volume of work, the Board was reconstituted under Act VII of 1957 by appointing one more Member, thereby raising the number of Members to three. Each Member exercises powers over the departments allotted to him. But matters of importance and involving questions of policies were discussed and decisions taken by the Full Board.

Rules for the distribution and reservation of the business of the Board were issued under Notification No. RE6-24721 dated 9-9-1958.

THE BOARD OF REVENUE AND DIVISIONAL COMMISSIONERS

IN

MADHYA PRADESH

The new Madhya Pradesh State, which was constituted on 1st November, 1956, consists of the following regions:—

- (i) 17 districts of the Mahakoshal region of old Madhya Pradesh State;
- (ii) Madhya Bharat State, formerly part 'B' State consisting of 16 districts;
- (iii) Vindhya Pradesh State, formerly Part 'C' State consisting of 8 districts;
- (iv) Bhopal State, formerly part 'C' State consisting of 2 districts; and
- (v) Sironj Sub-Division of the former Rajasthan State.

The area of the State is 1,71,052 square miles and the population, according to the census of 1951, is 2,60,71,637. There are 43 districts.

Divisional Commissioners In the Central Provinces and Berar

Prior to the merger of 15 adjoining Princely States on 1st January, 1948, the area of the Central Provinces and Berar was 98,575 sq. miles; and its population, according to the 1941 census, was 16.81 million. The number of revenue districts was 19, forming four Commissioners' Divisions, three consisting of five districts each and the fourth consisting of four districts.

The merger on 1st January, 1948, increased the area of the province to 130,272 sq. miles; and its population, at the 1941 census, was 19.64 million. The merger raised the number of districts to 22, but the number of Commissionerships remained at four, three Commissionerships having six districts each in his division, while the fourth had four districts. The posts of Commissioners were abolished with effect from 1st November, 1948.

The Commissioner was principally a reve-

nue officer. The Revenue Department, as such, did not have a 'Head of Department'. Each Commissioner, within his own Division, functioned as the head of the Revenue Department. He had powers of appointment and of disciplinary control, including removal and dismissal from office, in regard to Tahsildars and Naib Tahsildars, forming the Province's Subordinate (non-gazetted) Civil Service. The appointments of these officers were, however, made from lists prepared by Selection Committees (constituted yearly or at other suitable intervals) after interviewing candidates. The Commissioner had full powers of postings and transfers (within his Division), and also disciplinary control. He had analogous powers also in respect of the Superintendents and Assistant Superintendents of district offices (offices of Deputy Commissioners) within his Division.

Although Commissioners had no direct concern with appointments to the Provincial Civil Service (the cadre of Extra Assistant Commissioners) they had a considerable voice in the matter of promotion of members of the Subordinate Civil Service to it. Every year they prepared lists each for their Division of:

- (a) Tahsildars fit for trial as Extra Assistant Commissioners,
- (b) Tahsildars, officiating as Extra Assistant Commissioners,

who in their opinion, were fit for confirmation. The lists so prepared used to be discussed at the Conference of Commissioners, held each year in June at Pachmarhi (the summer headquarters) and the conclusions placed before Government. The Commissioners' Conference provided besides a useful forum for discussion at the highest administrative level of many other problems of importance, particularly of departments with which the Commissioners were specially concerned.

As the highest revenue authority in his Division the Commissioner heard appeals and applications for revision from the revenue decisions of Deputy Commissioners and also such of the senior assistants of the Deputy Commissioners, as were invested with the appellate powers of the Deputy Commissioner.

The Commissioner was also responsible, by making regular periodical inspections of the offices of all revenue officers in his charge, to see that the revenue administration in all its aspects was carried on efficiently. As nearly all revenue officers did magisterial work, he was expected to inspect occasionally courts of Magistrates also.

The Commissioner's control over revenue administration was secured in certain other ways too. He was responsible for watching recoveries within his Division generally of all Government dues and in particular of land revenue and 'taccavi'. Allotments of 'taccavi' intended for his Division used to be placed at his disposal, and he was responsible for dividing the amounts amongst the districts in his charge. He had a special responsibility for scarcity operations, when the need for them arose owing to the failure of crops. The annual land revenue budgets for the districts in his Division had to pass through him, and it was his business to scrutinise them before forwarding them to Government.

So also in most other matters, the Commissioner was the normal channel of important communications between the Deputy Commissioner on the one hand and Secretariat Departments or Heads of Departments at Headquarters on the other.

Apart from matters pertaining to revenue administration, law and order and local bodies, the Commissioner had the closest connection with the more important matters relating to the Public works and Forest Departments.

Broadly speaking, apart from duties he was expected to perform as the head of the Revenue Department in his Division, the Commissioner's main function was to see that the entire administrative machinery, operated by the different departments of Government in the districts in his charge worked smoothly. The Commissioner exercised, through District Magistrates, a general control over the administration of his Division in all matters concerning the maintenance of law and order and prevention of crime as in other affairs, and was specially responsi-

ble for the maintenance of co-operation between the police and the magistracy. He was empowered to inspect the office of the District Superintendent and any police station which he might visit. Correspondence on all matters of importance such as measures for dealing with special types of crime, the location of punitive police and any matter of general policy, was conducted through the Commissioner. In any case, in which the punishment of an officer above the rank of Sub-Inspector was involved, the papers had to be forwarded through him. To make this over all control effective, the Commissioner was empowered to enter his remarks in the annual confidential reports of officers of nearly all departments working in each district in his Division.

When the posts of Commissioners were abolished on 1st November, 1948, the powers of the Commissioners were vested in the Provincial Government, under the Central Provinces and Berar Commissioners' (Construction of Reference) Act, 1948. The judicial functions of Commissioners with respect to appeals, revisions etc., in revenue cases were entrusted to the Board of Revenue newly created. Other functions of Commissioners were either delegated to Deputy Commissioners or reserved to the Provincial Government.

Board of Revenue in Old Madhya Pradesh State

Historical background:—The office of the highest revenue appellate authority was first created in 1908 as Financial Commissioner when need for a Chief Controlling Revenue Authority to act as a Deputy to the Chief Commissioner was felt. In 1921, as a result of the changes introduced by the 1919 reforms the post of Financial Commissioner was abolished and the functions discharged by him were distributed amongst the Members of the Executive Council and Ministers under the Central Provinces Financial Commissioner's Functions Act, 1921. Under Section 296 of the Government of India Act, 1935, Members of the Federal or Provincial Legislature were precluded from hearing appeals in revenue cases and, therefore, the office of the Financial Commissioner was revived in 1937. The Financial Commissioner was declared as the Revenue Tribunal under Section 296 of the Government of India Act, 1935, in 1937. When the posts of the Commissioners were abolished in 1948, an

independent Board of Revenue was constituted under the Central Provinces and Berar Board of Revenue Act, 1949 (XII of 1949), to hear appeals and revisions against the orders of Deputy Commissioners.

Functions of the Board of Revenue:—At first the Board took up appeals and revisions under the Revenue and allied Acts and performed the functions of the chief revenue controlling authority under the Central and Provincial Acts. A few years after the abolition of Commissioners' Divisions it was noticed that the Secretariat could not by itself exercise effective supervision of the work of Deputy Commissioners by means of correspondence. It was realised that there must be some inspecting agency to ensure that normal basic administration was carried on with reasonable efficiency. The work of inspection was, therefore, entrusted to the Board of Revenue as an experimental measure. Some time later it was decided that the Board should have some administrative control over Deputy Commissioners and the staff in the districts. Government, therefore, entrusted in 1953 to the Board of Revenue, several important powers exercised formerly by the Divisional Commissioners. The Board exercised general control over all revenue officers, exercised full disciplinary control over subordinate executive (non-gazetted) civil service, barring removal and dismissal. Its views were considered in the selection of Naib Tahsildars for appointment as Tahsildars and confirmation of officiating Tahsildars.

The Board had full control over the collection of land revenue, 'taccavi' and other revenues controlled by Deputy Commissioners. It prepared budget estimates, obtained returns, reviewed collections, etc. and prepared annual revenue administration report.

The Board discharged these functions through the inspection of revenue courts and of such II and III class magisterial courts, as were not inspected by the District and Sessions Judges. The confidential reports on Tahsildars and Naib Tahsildars by Deputy Commissioners were submitted through the Board and the Board could record its remarks in such reports. All correspondence about increase in staff and all important communications were made to Government by the Deputy Commissioners through the Board.

The President or Member, Board of Revenue, assisted the Public Service Commission

in the selection of candidates for appointment as Naib Tahsildars and Extra Assistant Commissioners. The Board also prepared a list of Tahsildars and Naib Tahsildars fit for promotion as Extra Assistant Commissioners.

Constitution of the Board:—The Board originally consisted of the President and 3 Members, but when administrative functions were entrusted to it, one more member was added to it. It was assisted by a Registrar of the rank of Deputy Commissioner and a Deputy Registrar of the rank of Extra Assistant Commissioner.

Board of Revenue and Commissioners' Divisions in Madhya Bharat, Vindhya Pradesh and Bhopal State

Constitution of States:—The Madhya Bharat and Vindhya Pradesh States were constituted on 28th May, 1948, and 1st January, 1950, out of 22 and 35 former Princely States respectively. The Bhopal State was constituted a Part 'C' State under the Constitution.

Board of Revenue in Madhya Bharat and Vindhya Pradesh State:—A Board of Revenue was constituted in Madhya Bharat and also in Vindhya Pradesh State consisting of a Senior and Junior Member. The Board of Revenue in Vindhya Pradesh State exercised only judicial functions and heard appeals and revisions in Revenue cases. The Board of Revenue in Madhya Bharat State, however, in addition to exercising judicial functions, had some control over the revenue administration.

Commissioners of Divisions in Madhya Bharat and Vindhya Pradesh States and Revenue Commissioner in Bhopal State:—On the constitution of the Madhya Bharat and Vindhya Pradesh States, 3 Commissioners' Divisions were created in the former and 2 in the latter. One post was later abolished in both the States. However, the appellate work being very heavy in the Madhya Bharat State, 2 posts of additional Commissioners were created and continued from time to time. The Post of one Commissioner also was abolished in the Vindhya Pradesh State in 1955, but the 2 posts of Commissioners continued in the Madhya Bharat State. In the Bhopal State, the Chief Secretary was the Revenue Commissioner who exercised all the powers of the highest revenue tribunal.

Board of Revenue and Divisional Commissioners in the New State of Madhya Pradesh

Consideration for the creation of Board of Revenue and Divisional Commissioners in the new State:—When the new State was constituted, it was considered that in the State of such size and character there should be an effective intermediary authority with wide powers between the Government on the one hand and the Collectors on the other. It was also considered necessary to have a Board of Revenue to function as the highest appellate authority or revenue tribunal. Under these circumstances the Board of Revenue and the Commissioners' Divisions were created in the new State of Madhya Pradesh.

The Board of Revenue in the New State

A Board of Revenue, consisting of the President and 2 Members was constituted with effect from 1st November, 1956, by a notification issued under section 122 of the States Reorganisation Act, 1956 (37 of 1956) read with powers under the various Revenue Laws in force in the various regions. Its functions, etc. were later clearly defined under the Madhya Pradesh Land Revenue Code, 1959, as under:—

Constitution of Board of Revenue:—There shall be a Board of Revenue consisting of a President and two or more other members as the State Government may, from time to time, think fit to appoint.

Conditions of service of Members of the Board:—A person shall not be qualified for appointment as a member of the Board unless he—

- (a) is eligible for appointment as a Judge of the High Court, or
- (b) has been a Revenue Officer, and has held for at least five years, an office not lower in rank than that of a Collector.

At present the President of the Board is a Senior member of the I.C.S. and the members are senior members of the I.A.S.

Jurisdiction of Board:—The Board exercises the powers and discharges the functions conferred upon it by or under the Land Revenue Code and such functions of the State Government as may be specified by notification by the State Government in that behalf and such other functions as have been conferred by or under any Central or State Act on the Chief Revenue Authority or the Chief Controlling

Revenue Authority. The State Government may, subject to such conditions as it may deem fit to impose, by notification, confer upon or entrust to the Board or any member of the Board additional powers or functions assigned to the State Government by or under any enactment for the time being in force.

Powers of superintendence of the Board:—The Board shall in respect of all matters subject to its appellate or revisional jurisdiction have superintendence over all authorities in so far as such authorities deal with such matters and may call for returns.

Exercise of jurisdiction:—The Board may make rules for the exercise of powers and functions of the Board by Benches constituted of one or more members thereof and all decisions given by such Benches in exercise of such powers or functions shall be deemed to be the decisions of the Board.

Powers have also been given to the Board under section 40 of the Madhya Pradesh Land Revenue Code, 1959, to make rules consistent with the provisions of the Land Revenue Code regulating the practice and procedure to be followed by the Revenue Officers.

The Board functions at present as the highest Court of appeal in Revenue Cases, and is the Chief Controlling Authority Revenue in the State.

The President writes annual Confidential Reports of Collectors and Commissioners.

The President is the Chairman of the State Transport Authority and Transport Commissioner for the State.

Divisional Commissioners in the New State

Seven Commissioners Divisions have been created with a view to have, as far as possible, full control over the activities in their divisions. The Commissioners hear appeals and revisions against the orders of the Collectors. The judicial powers were given to them first by amendments of revenue laws in force in the various regions and later under the Consolidated Revenue Law of Madhya Pradesh Land Revenue Code, 1959. Several administrative and financial powers have also been given to them by executive orders issued by Government. Most of the powers, which were exercised by the Commissioners in old Central Provinces and Berar, have now been delegated to the Commissioners in the new State.

THE BOARD OF REVENUE

IN

MADRAS

Historical

The Board of Revenue in Madras was constituted in 1786 on the model of the Bengal Board. The history of the Board of Revenue in Madras is, however, replete with attempts either to abolish the Board altogether or at least modify it. It is interesting to note that right from the early days of its existence, the Board of Revenue was subjected to severe adverse criticism by administrators of considerable experience who advocated the substitution of the Board by Divisional Commissioners. The question was first raised in 1831-34 and again in 1854-55 and in 1857. On these occasions the proposal was turned down on the ground that a collective Board was a more convenient agency for supervision and a more responsible body than a number of Divisional Commissioners whose appointment would incidentally tend to weaken the responsibility and impair the prestige of Collectors—a result fraught with grave danger. The matter was again examined between 1878-84 and with the same result. As a result of these discussions an important change was effected in the constitution of the Board. Under Act II of 1883 (since repealed and replaced by act I of 1894) the Board was reconstituted as a body of Commissioners each dealing with his separate subjects, the collective nature of the Board being confined to a few important subjects. As the reduction in the number of subjects requiring collective action obviated the necessity for the presence of the Members at headquarters, instructions were issued that they should in future tour the Province. Thus, the Board ceased to bear some of the aspects of a subordinate Government and became an aggregation of Heads of Departments. The matter was raised in 1909 by the Royal Commission on Decentralisation in India, and again in 1920 in connection with the enlargement of the Governor's Executive Council. In 1921 it was examined by a Committee of the Madras

Legislature. During the lifetime of the legislature under the Montford Reforms the matter came up repeatedly and on two occasions Resolutions in favour of the abolition of the Board were passed by the legislature. The matter was examined further by the Congress Ministry in 1937. In 1947 the new Ministry examined the question again. Even since the formation of Andhra Pradesh, the question has separately been raised in the Legislature and other public forums. On all these occasions two broad arguments weighed with those responsible for taking a decision and these may be summarised as follows:—

- (1) Board is a cheaper agency than the officers performing similar functions in other Provinces.
- (2) Some of the Board's duties, viz., hearing of a large number of appeals and revisions under various Acts could be performed neither by members of Government nor the Collectors Territorial Commissioners or a similar set of officers will still be necessary to supervise the work of District Officers and to hear appeals. These will cost more and have less authority than a Collective Board. The Board in Madras is a particularly efficient body because it consists of senior officers of considerable and varied District experience who pool their knowledge and experience in order to advise Government on important matters and who keep continually in touch with the affairs of the Districts by constant tours.

Organisation

To begin with, the Board consisted of a Member of the Governor's Council and three ordinary members. The Governor was the President of the Board. In course of time, however, the Governor as well as the

Member of his Council ceased to attend the meetings of the Board, thus leaving the Board with only three Members. The functions of the President were exercised by the Senior Member. Later, a fourth Member in the form of the Commissioner of Income-tax was added to it. This arrangement continued till 1922 when, with the taking over of Income-tax by the Central Government, the strength of the Board was reduced to original three. The next change in the Board's composition came with the outbreak of the Second World War. Due to the conditions created by the War two Members were added to the Board one to deal with Civil Supplies and the other with Post-War Reconstruction.

Normally, the Board consists of three senior Members of the I.C.S., but at present, the Board consists of four Members as follows:—First Member—Commissioner of Land Revenue, Commercial Taxes, Prohibition and Transport. He presides over the Board meetings and is its Chairman. Second Member—Development Commissioner. Third Member—Commissioner of Land Revenue, Civil Supplies and Settlements. Fourth Member—Commissioner of Land Revenue and Food Production. The Board is thus a Board of functional Commissioners.

Functions

The functions of the Board of Revenue may be classified under the heads of Revenue, Statutory, Executive and Administrative, Supervisory, and Miscellaneous. It should be noted that the business of the Board is transacted by the full Board in respect of certain matters, by two Members in respect of certain other matters, and by a single Member in respect of the rest.

Revenue—The main duties of the Board are the general superintendence of the Revenue from whatever source they may arise, and the recommendation to the Government of such propositions as are calculated to argument or improve these revenues. The Board is the Head of the Revenue, Transport and Commercial Taxes Departments.

Statutory—The Board is vested with appellate and revisional jurisdiction under several enactments like village officers' appeals in disciplinary matters (appointment and dismissal comes under it), assignment of land appeals

(non Statutory), appeals from Government Servants (non-gazetted officials) in regard to disciplinary matters, promotion, etc., appeals under the Land Encroachment Act, appeals under the loans Act, Irrigation appeals, the Arms Act, the Stamp Act, the Explosives Act, and the Cinema Act.

Executive—The Board is not merely concerned with the administration of revenue, it has several other general administrative functions too. The executive functions of the Board are set forth in the Board's Standing Orders and Departmental Manuals and Orders of Government issued from time to time. It is the chief general official adviser to Government on administrative problems. It often functions as a co-ordinating authority between Heads of Departments. It guides and controls Collectors in the general administration of the Districts. It is also called upon to deal with special and important administrative problems as they arise. The Civil Supplies Branch, the Food Production Branch, and the Settlement of Estates Branch were created to deal with such problems. Production was till recently under the control of the Board.

Supervisory—All the Board Members are included in the panel of inspecting officers to inspect the various offices of the Head of Departments. In the absence of the Divisional Commissioners in Madras the Board is also the supervising agency for the Collectors throughout the State. The Members now work conjointly in exercising general supervision over the Revenue Department even though a single Member administers a particular revenue subject. Thus, any Member is free to inspect the Collectors' Offices and every such office must be inspected once in two years by a Board Member. The Collectors are under the immediate control of the Board and must obey all orders communicated to them by it. The Collectors have also to submit periodical reports on their tours and inspections and the position regarding disposal of files including arrears.

Miscellaneous

After the attainment of Independence, the Government have been undertaking various welfare schemes in pursuance of its ideal of a Welfare State, and the Board of Revenue is entrusted with implementing some of these schemes.

THE REVENUE TRIBUNAL AND DIVISIONAL COMMISSIONERS

IN

MAHARASHTRA

The present Maharashtra State consists of three component units viz., (a) old Bombay State Region, (b) Vidarbha Region and (c) Marathwada Region. Prior to the formation of the old bi-lingual Bombay State these three units formed component part of three different States viz., the Bombay State, Madhya Pradesh State and Hyderabad State. As the historical background of origins and growth of the institutions of Commissionership and Board of revenue in these three States differs, it is necessary to deal with it separately up to the period ending 31st October 1956 regionwise.

I. Historical Account of Origins and Growth

(A) Old Bombay State Region

(i) Commissioners

The Divisional Commissioners in the old Bombay State were appointed by the British in the first half of the 19th Century with a view to organising the administration in the districts on a uniform basis. The first Revenue Commissioner was appointed in 1830 by the Bombay Regulation V of 1830. The object of this appointment was to provide for the superintendence of the "Revenue Administration" which in its turn, comprised the system of general superintendence and control. A second Commissioner was appointed in 1843 under the authority of Act XVII of 1842 and the Collectorates then existing were divided between the Northern and Southern Divisions, each Division being subject to the control of the Commissioner for that Division. In 1860 the supervision of the Police was entrusted to the Commissioners and so the Commissioners were then styled "Revenue and Police Commissioners". In 1877 a third Commissionership was created and the supervision of the small political agencies was then made over to the Commissioners. As a result of this, the title of these officers was changed into the simple

one of "Commissioners" and the State was divided into the 'Northern', 'Central' and 'Southern' Divisions each consisting of 5 to 8 districts. These three Divisions continued till the re-organisation of the States on 1st November 1956.

The Commissioners were charged with important functions relating to (i) administration of Lands and Land Revenue matters with appellate and revisionary powers vested in them under the Bombay Land Revenue Code, Court of Wards and other allied Acts, and (ii) general supervision and control over other departments such as Police, Forests, Rural Development, Civil Supplies, etc. They were also expected to co-ordinate the work of district officers of other departments and advise Government on the question of administrative policy and general administration from their personal knowledge of district conditions. They were invested with powers of supervision and control over local bodies like Municipalities, District Local Boards and Village Panchayats.

The institution of Commissioners proved useful to Government for a fairly long time as it could get mature advice on many important and complicated administrative problems tendered by them in Joint Conferences which used to be held occasionally. With the improved communications and advent of popular Ministries, there was a growing inclination on the part of the public to approach Government directly. As a result of these changed circumstances, the Commissioners ceased to perform any essential functions in relation either to the district administration or to the State Government. In many cases, they acted merely as channels of communications between Government and district officers. This dwindling influence of Commissioners was noticed as far back as 1907 by the Royal Commission on Decentralisation in India and successive committees appointed by the Bombay Government.

The Administrative Enquiry Committee (1947) came to the conclusion that the system of the Divisional Commissioners had long been outmoded and had outlived its utility and suggested its replacement by the Board of Revenue consisting of three members drawn from the administrative service, who would act collectively for certain important matters and individually for routine and day-to-day administration. In view of this recommendation of the Committee and with a view to progressive decentralisation of administration, Government passed an Act No. XXVIII of 1950—The Bombay Commissioners (Abolition of Office) Act, 1950. Under this Act the Office of Commissioner was abolished and the functions of the Commissioners under the various enactments and administrative orders were distributed between the Collectors of the districts and the State Government. As provided in this Act the functions of the Commissioners relating to local bodies were transferred to Director of Local Authorities in each Division.

(ii) *Bombay Revenue Tribunal*

Under Section 296(2) of the Government of India Act, 1935, it was provided that if in any province no provision was made to entertain appeals or revision applications against the decisions in revenue cases, the Governor should in the first instance constitute a Tribunal for that purpose. Accordingly on the coming into force of this Act on 1st April 1937, the Governor of Bombay constituted a Tribunal which consisted of three Commissioners of three Divisions and the Commissioner of Excise to exercise appellate and revisional jurisdiction in revenue cases. The Tribunal thus set up continued to decide revenue cases until 1939 when the Bombay Revenue Tribunal Act was passed. Under this Act the Tribunal was to exercise such jurisdiction to entertain appeals and revise decisions in revenue cases as was vested in Government immediately before the 1st April 1937 under any law for the time being in force. The Tribunal was also empowered under the Act to exercise jurisdiction under several Acts which were mentioned in the Schedule thereof. The first Tribunal constituted under the Act of 1939, consisted of a President who was a retired High Court Judge and two members—one official (the Commissioner of the Division from which the appeal or application is made) and one non-official. On the abolition of the office

of the Divisional Commissioner in 1950 a senior officer in Collector's cadre was appointed at each Divisional headquarters to perform the Commissioner's functions in connection with local bodies. These officers worked as official members on the Tribunal in the place of Commissioners. Before 1954 the cases were generally decided by circulation of notes amongst the members; but since 1955 all cases are heard in open courts and the parties are allowed to be represented by pleaders. In 1955 the work before the Tribunal increased. Government therefore constituted six benches of the Tribunal of which 3 consisting of the President and 6 members functioned at Bombay and one each consisting of Director of Local Authorities and 2 members was functioning at Ahmedabad, Poona and Belgaum. On re-organisation of States with effect from 1st November 1956, the Tribunal continued to function for the old Bombay State area under the Act of 1939 till 1st June 1958 when a new Act viz., Bombay Act XXXI of 1958 came into force, but its jurisdiction which was at first confined to revenue cases only, was extended to various other appeals and revision applications under the Land Tenure Abolition Acts and the Bombay Tenancy and Agricultural Lands Act, 1948.

(B) *Vidarbha Region*

(i) *Commissioners*

As in Bombay, the institution of Commissioners in the former Madhya Pradesh State was also an old one. It continued right up to 1948 when it was abolished under the Central Provinces and Berar Commissioners (Construction of References) Act, 1948. The Commissioners were invested with administrative and judicial powers within the Division under the revenue laws and various other enactments in force in the former Madhya Pradesh State. The administrative functions performed by the Commissioners are those conferred upon the Chief Revenue authority or the Chief Revenue Controlling Authority. They were also to exercise general supervision and control over other departments in their Division such as Police, Forest, Public Works Department etc. As regards judicial powers, the Commissioners used to exercise appellate and revisionary powers in all cases pertaining to Land Revenue decided by the Deputy Commissioners (Collectors). From the decisions of the Commissioner an

appeal lay to the Financial Commissioner, which post was constituted to exercise the powers of the State Government.

(ii) *Board of Revenue*

In the year 1948 the former Central Province and Berar Government promulgated an Ordinance constituting the Central Provinces and Berar Board of Revenue. This Ordinance was subsequently converted into an Act namely the Central Provinces and Berar Board of Revenue Act, 1949. The Board consisted of a President and as many members as the State Government thought fit to appoint. The Board was entrusted with both administrative and judicial functions. The administrative functions performed by the Board were those which were conferred on the Chief Revenue Authority or the Chief Revenue Controlling Authority. As regards judicial powers, the Board was vested with authority to exercise the powers and to discharge the functions of the Provincial Government mentioned in the Schedule attached to the Act, namely appeals and revisions in cases under the Madhya Pradesh Land Revenue Code, succession to Inams or Jagirs (the Berar Inam Rules 1859), the Opium Act, Central Provinces Co-operative Societies Act, 1908, Central Provinces Land Alienation Act, 1916, Central Provinces and Berar Municipal Act, 1922, Central Provinces and Berar Local Fund Audit Act, 1938, Central Provinces and Berar Relief of Indebtedness Act, 1939 and Central Provinces and Berar Local Government Act, 1948 etc. This Board was functioning up to 31st October 1956; thereafter, on account of the re-organisation of States, the functions of the Board relating to appellate and revisionary powers in revenue cases and under the Madhya Pradesh Abolition of Proprietary Rights (Estates, Mahals Alienated Lands) Act, 1951 and the Berar Regulation of Agricultural Leases Act 1951 were transferred to the Bombay Revenue Tribunal and all other functions were taken over by the State Government. Subsequently the State Government transferred some of these functions to Divisional Officers. This position continued up to 1958.

(C) *Marathwada Region*

(i) *Commissioners*

Prior to 1949 the ex-Hyderabad State was divided, for purposes of revenue administration

into four Subas under the Hyderabad Land Revenue Act of 1317 Fasli (i.e. 1907 A.D.). Each Suba was in charge of a Subedar (Revenue Commissioner) who was vested with the chief controlling authority in all matters connected with the Land Revenue, subject to government in the Revenue Department. He was the appellate authority in respect of any decision or order passed by the District Talukdar (Collector) under the Land Revenue Act or any other land for the time being in force and also exercised revisional powers. Every decision taken or order passed by the Subedar was appealable to the State Government except in the case of any decision or order passed on second or third appeal but the appellate powers of Government used to be exercised by the then existing Board of Revenue which was specially appointed for the purpose. The Senior Revenue Commissioner used to be in charge of the work at headquarters, Hyderabad. Immediately after the police action, the then Government felt that the administrative set-up of the Revenue Department at higher level was not working satisfactorily. The four Subedars were functioning mostly independent of one another; and there was no effective means to co-ordinate their policy and working. In order to remedy this, the Subedars were abolished and the Board of Revenue set up in 1949 under the Hyderabad Board of Revenue Regulation, 1358 Fasli.

(ii) *Board of Revenue*

The Board of Revenue was set up under the Hyderabad Board of Revenue Regulation, 1358 F, with a view to ensure uniformity of policy on general questions throughout the State. It consisted of three members appointed by Government, one of whom was designated as Senior Member. Government had power to appoint from time to time an additional member or members. Subject to the general control of Government, the Board exercised powers of superintendence, direction and control over all other authorities in relation to land revenue, excise, registration, stamp, tenancy, 'Atiyat', endowment, Court of Wards, etc. and functioned as the highest executive and appellate authority in all these matters. After the re-organisation of States on 1st November 1956 the appellate and revisional powers of the Board under Land Revenue Act were transferred to the Bombay Revenue Tribunal and the remaining functions were taken over by the State

Government some of which were subsequently transferred to the Divisional Officers. This position continued up to 1958.

II. Position After 1st November 1956

Divisional Officers

Consequent upon the formation of the bi-lingual Bombay State with effect from 1st November 1956 and the consequent territorial expansion of State it was felt necessary to divide the State into 6 Divisions and to place each Division in charge of a Divisional Officer so as to ensure smooth working of administration in various fields of activities undertaken by Government, such as community development activities, land reforms measures, unification of laws and integration of administration, etc. Accordingly six Divisional Officers were appointed and the posts of Director of Local Authorities in the old Bombay State region were abolished. The Divisional Officers were invested with the general power of supervision and control over the working of the revenue officers in their Divisions, inspection of local bodies, co-ordination and supervision of activities of all Divisional Heads of Departments with particular reference to planning and development and integration of the administrative set-up in the incoming areas. The Divisional Officers in charge of ex-Saurashtra, Kutch and old Bombay State areas were delegated the powers of Government under the various Codes, Acts and Rules subject to any special or general orders of Government in that behalf. The Divisional Officers in charge of Vidarbha and Marathwada Regions were invested with the powers to discharge the administrative and executive functions of the former Board of Revenue in the respective regions. All the Divisional Officers were specially assigned certain functions in matters relating to Planning, Community Development Project and National Extension Service Blocks, Local Development Works and Social Welfare Work.

III. Revival of Commissionerships

The inauguration of the big bi-lingual Bombay State consequent upon the re-organisation of States on 1st November 1956, brought in its train manifold administrative problems. With the addition of Saurashtra, Kutch, Vidarbha and Marathwada areas to the pre-reorganisation Bombay State minus the Karnatak areas, the

territorial extent of the State increased enormously. The increased tempo of development activities particularly community development, land reforms measures and other administrative requirements of the State, such as the need for co-ordination, supervision and decentralisation made it necessary that a supervising, co-ordinating and inspecting agency of higher status and powers should be established at Divisional headquarters. Government accordingly considered it necessary to appoint Commissioners in the place of the Divisional Officers and to amend the relevant enactments for conferring certain statutory powers and duties upon the Commissioners. In implementation of this decision the Bombay Commissioner of Divisions Act, 1957 was enacted. It came into force with effect from 3rd March, 1958. Under this Act, the Commissioners are the chief controlling authority for their Division in all matters concerned with land revenue. They are also responsible for:—

- (a) Supervision of and control over the working of the revenue offices throughout the Division;
- (b) General inspection of offices of all departments within the Division;
- (c) Inspection of local bodies. During the year, he has to inspect:—
 - (i) two District Local Boards,
 - (ii) 25% of Borough Municipalities and 20% of District Municipalities, and
 - (iii) one Village Panchayat in each district;
- (d) Co-ordination and supervision of the activities of all Divisional Heads of Departments with particular reference to Planning and Development;
- (e) Integration of the administrative set-up in the incoming areas.

He is also to function as an appellate and revisionary authority under various enactments mentioned in the Schedule to the Act of 1957. The Commissioners are assisted by three or four Assistant Commissioners who exercise such powers and discharge such duties of the Commissioner in a Division as the Commissioner with the previous permission of Government may direct.

IV. Reconstitution of the Tribunal

On 1st November, 1956, when the incoming areas were integrated as a result of the re-organisation of States, the jurisdiction of the Bombay Revenue Tribunal constituted under the Act of 1939 was extended. It continued to function as a Revenue Tribunal for the Old Bombay State area of the big bi-lingual Bombay State and was also appointed under Section 122 of the States Reorganisation Act, 1956, to perform the judicial functions of the Board of Revenue, Madhya Pradesh in Vidarbha Region, the Board of Revenue, Hyderabad in Marathwada Region and the work of the Revenue Tribunals in Saurashtra and Kutch areas. As a result of this, its jurisdiction extended to the incoming areas not only in respect of revenue cases but also the appeals and revisional applications under various other Acts and enactments in force in these areas, such as Saurashtra Land Reforms Act, Saurashtra Barkhali Abolition Act, Central Provinces Talukdars and Proprietary Abolition Act, Hyderabad Board of Revenue Regulations, etc. In order to provide for the speedy disposal of the increased work due to the territorial expansion of the State and for administrative convenience, the Tribunal was reconstituted to consist of the President, the Divisional Officers as *ex officio* members and 2 official and 14 non-official members. Benches were set up at the six Divisional headquarters at Bombay, Poona, Ahmedabad, Rajkot, Nagpur and Aurangabad and members were distributed to these Benches on the basis of work-load. Consequent upon the bifurcation of the State and the inauguration of the new Maharashtra State, the Tribunal has been styled as the Maharashtra Revenue Tribunal with 4 Benches at Bombay, Poona, Nagpur and Aurangabad.

On the revival of the offices of the Divisional Commissioners with effect from 3rd March, 1958, the cases, which came either by way of appeal or revision directly from the decisions of the Collectors to the Tribunal, were transferred to the Commissioners. The Bombay Revenue Tribunal Act 1939 was repealed by the Bombay Revenue Tribunal Act, 1957 which came into force on 1st June 1958. Under this Act a Revenue Tribunal for the whole State was constituted with jurisdiction to entertain appeals and revise decisions in certain cases. The corresponding bodies existing before the commence-

ment of the Act in certain parts of the State were abolished. The Tribunal so set up consists of the President and such number of members as would be appointed by Government. The Rules provide that the President shall be a retired High Court Judge or the Principal Judge of City Civil Court. The qualifications for members are that he should be a person holding the office of a Collector or a District Judge or an advocate of the High Court. At present there are 14 members besides the President. The Commissioners are *ex officio* members of the Tribunal.

Under this Act, the jurisdiction of the Tribunal which was formerly vague and indefinite, was made specific by restricting it to certain specified provisions of the various Acts which are set out in the Schedule to the Act. The ambiguous provision of uncertain import, namely "revenue cases" which had occurred in the Act of 1939 was done away with. The term "revenue cases" had led to considerable difficulty because it was understood in Vidarbha region in a sense different from that in which it was understood and interpreted in other regions. Additional jurisdiction was given by the Bombay Tenancy and Agricultural Lands Act, 1948 and by various Land Tenure Abolition Acts. Thus, although the Tribunal was initially constituted with the object of deciding merely revenue cases in implementation of the provisions of Section 296(2) of the Government of India Act, 1935, its jurisdiction has been extended so far as this State is concerned to all tenancy matters and to all Land Tenure abolition matters. The decisions of the Tribunal in appeal or revision in tenancy and Land Tenure abolition matters are final and its orders are executable as decrees of the Civil Court. The only judicial control which exists over the decisions of the Tribunal under the Tenancy and Land Tenure Abolition Acts is by High Court in writ applications filed under articles 226 and 227 of the Constitution of India or by the Supreme Court under Article 32 of the Constitution. So far as decisions under the Land Revenue Acts are concerned, they have that much finality as those decisions or orders would have if they were passed by the State Government sitting in appeal or revision against the order of the Collector or Commissioner.

Rules and Regulations are made for regulating the procedure of cases which are to be heard

by Benches. The President has got the administrative and procedural control over the regional offices at Divisional headquarters and the office at headquarters at Bombay.

V. Conclusion

Both the institutions of Commissionership and Revenue Tribunal in their existing form have been set up in 1958. They have been

working satisfactorily during this period. Having regard to the development activities undertaken by the State under the Second and Third Five Year Plans the utility of the system of Commissionership can never be over-estimated. However, it would be premature to arrive at any definite conclusion at this stage regarding the feasibility of further decentralisation of administration by investing both these institutions with further powers and functions of Government.

THE BOARD OF REVENUE AND DIVISIONAL COMMISSIONERS

IN

MYSORE

The present State of Mysore came into existence on 1-11-56 under the States Reorganisation Act. The erstwhile Part B State of Mysore and the erstwhile Part C State of Coorg in their entirety and parts of the erstwhile Part A States of Bombay & Madras and the Part B State of Hyderabad comprise the present State of Mysore.

The district administration in the Districts of Belgaum, Bijapur, Dharwar and North Kanara, which were in Bombay State up to 1-11-56, was on the pattern which prevailed in Bombay State. There was a Divisional Commissioner (called Commissioner) immediately above the Collectors of Districts. He was the chief controlling authority in Land Revenue matters and was also exercising general supervision over the district administration. There were functional Commissioners for Settlement, Excise (till the introduction of Prohibition) and Sales Tax, with jurisdiction over the whole State. There was no Board of Revenue. The posts of Commissioners of Divisions were abolished in 1950, and Collectors worked directly under Government, in matters relating to Land Revenue and general administration. But a new post of Director of Local Authorities was created in each of the Divisions but his powers and influence were far less than those of the Commissioner of the Division.

From 1-4-37 Bombay had a Revenue Appellate Tribunal to exercise the appellate and revisional jurisdiction vested in Government under the various Revenue laws. This Tribunal had no executive or administrative functions.

Bellary District was part of Madras State up to 2-10-53 and South Kanara and Kollegal Taluk were part of Madras State up to 1-11-56. In most of the matters dealt with by him the Collector of the District was subject to the control of the Board of Revenue. The Board had administrative, supervisory and appellate

powers over the Collectors. There was a functional distribution of work among the Members, but important matters were disposed of by the Board collectively. The subjects handled by the Board included Land Revenue, Irrigation (Revenue aspect), Survey & Settlement, Food and Civil Supplies, Excise & Sales Tax.

In the Districts of Bidar, Raichur & Gulbarga, which were in Hyderabad State up to 1-11-56 the heads of Districts, who were called First Talukdars, worked under the general control and supervision of the Subhedar, who had a number of Districts under him and whose functions were similar to those of the Commissioners in British Provinces. In 1949 a Board of Revenue on the Madras pattern was constituted in Hyderabad State and the posts of Subhaders were abolished.

Coorg was a Chief Commissioner's province up to 26-1-50, when it became a Part C State. There was only one District Officer comparable to a Collector. He was called the Commissioner, when the Resident in Mysore was also Chief Commissioner of Coorg. After the appointment of a separate Chief Commissioner for Coorg, the District Officer was designated Asstt. Commissioner.

District administration, on the pattern of British Province was introduced into Mysore State during its administration by the Mysore Commissioner between 1831 and 1881. In 1834 the six Foudjaris, which existed during the Raja's rule, were reconstituted into four territorial Divisions, each of which was placed under a Superintendent. These Superintendents, subject to the orders of the Commissioners (at headquarters) were to conduct the revenue, magisterial and certain judicial duties and to superintend every department of Civil Government. This system continued till 1862-63 when the State was divided into three divisions instead of four and these three divisions were further sub-divided into eight districts. In

1869 the designations of Superintendents of Divisions and of Deputy Superintendents of Districts were changed into those of Commissioners and Deputy Commissioners respectively, while the head of the administration was designated Chief Commissioner. The powers and duties of Commissioners and Deputy Commissioners were generally based on those of similar functionaries in non-regulation Provinces of British India. In 1879 the posts of Commissioners of Divisions were abolished and the Deputy Commissioners came under the direct control of the central administration headed by the Chief Commissioner up to 1881 and by the Dewan subsequent to 1881. There were now neither Divisional Commissioners nor functional commissioners. Between 1881 and 1885 the Dewan had direct control, without the intervention of Departmental Heads, of all the principal departments such as Land Revenue, Excise, Forests, Mining, Police, etc. Separate Heads of Departments began to be appointed from 1885. A Commissioner for Excise was appointed in 1889 and for Land Revenue in 1902. While the Revenue Commissioner was also *ex officio* Director of Food and Civil Supplies in normal times, a full-time post of Director of Food Supplies was created when food control measures had to be undertaken. During the original revenue survey and settlement operations and the first revision settlement also there was a full-time Settlement Commissioner, but after the completion of the first revision settlement the Revenue Commissioner was designated *ex officio* Settlement Commissioner also. The Excise Commissioner functioned as Commissioner of Income-tax also till 1946, when a full-time Income-tax Commissioner was appointed. When Sales Tax was introduced in 1948 its administration was also entrusted to the Commissioner of Income-tax. When Income-tax and duties of excise were taken over by the Central Government with effect from 1-4-1951 under the Scheme of Federal Financial Integration, Excise and Sales Tax were combined under a single Commissioner. A post of Commissioner for Local Self-Government was created in 1951. Each of these functional Commissioners appointed between 1881 and 1956 worked independently of the others and exercised supervision and control over the work of the Deputy Commissioners in regard to the particular departments administered by them.

The Board of Revenue, constituted in 1955,

was purely an appellate Tribunal with no administrative or executive functions. This Board exercised all the appellate and revisional powers of Government under the various revenue laws but the Board of Revenue Act provided for exercise of revisional jurisdiction by Government in cases disposed of by the Board. The Revenue Commissioner, the Excise Commissioner and the Commissioner for Local Self-Government were *ex officio* members of the Board which also had a judicial member of the rank and status of a District Judge. Cases coming up before the Board were ordinarily heard by a Bench consisting of two members.

In the new State of Mysore, which came into existence on 1-11-56, there are four Divisional Commissioners, in addition to 3 functional Commissioners viz., the Commissioner for Excise and Commercial Taxes who is also in charge of Agricultural Income-tax and Urban Property Tax, the Commissioner for Settlement and Land Records who is also in additional charge of the duties of Inspector-General of Registration & Commissioner of Stamps and of the Director of Food Supplies, and the Development Commissioner who is also Secretary to Government for Rural Local Administration & Co-operation. There is also a Revenue Appellate Tribunal with a Chairman of the same status as the Divisional Commissioners and four full-time members. The Tribunal has been vested with the appellate and revisional powers of Government under the older revenue laws. Unlike the Board of 1955, its decisions are not subject to revision by Government. It has no executive or administrative functions. Of the three functional Commissioners, two viz., the Commissioner for Excise and Commercial Taxes and the Development Commissioner have the same status as Divisional Commissioners. The Commissioner for Settlement is an I.A.S. Officer in the senior time scale. The Department of Commercial Taxes and the Settlement Department have a complete hierarchy of officials down to the level of a Taluk, and the Deputy Commissioner of the District is completely out of the picture in the organisation of the Department of Commercial Taxes and the Department of Settlement & Land Records. However, inexcise matters and also in matters relating to Food Supplies, Registration & Stamps the Deputy Commissioners continue to be responsible at the level of the District and are subject to the supervision and control of the Functional Commissioners.

The four Divisional Commissioners are in charge of the following four Divisions into which the State has been divided:—

1. Bangalore Division, consisting of Bangalore, Kolar, Tumkur, Chitradurga and Bellary Districts.
2. Mysore Division, consisting of Mysore, Mandya, Hassan, Chickmagalur, Shimoga, South Kanara and Coorg Districts.
3. Belgaum Division, consisting of Belgaum, Dharwar, Bijapur and North Kanara Districts, and
4. Gulbarga Division, consisting of Gulbarga, Raichur and Bidar Districts.

Bangalore, Mysore, Belgaum and Gulbarga are the headquarters of the respective Divisional Commissioners.

The Divisional Commissioner is in overall charge of the revenue administration in the Division. He hears appeals under the Revenue Law such as appeals against the orders of the Deputy Commissioners on matters relating to land grants, hereditary rights of village officers, etc. He inspects the offices of the Deputy Commissioners and other subordinate offices including the Treasuries.

The Divisional Commissioner is also in over-all charge of the local authorities in the Division. He sanctions budget estimates of Municipalities and investigates complaints against them, if any. He is *ex officio* Joint Development Commissioner and in that capacity he supervises and guides the Community Development activities in his Division.

There is also a wing of the Directorate of Anti-corruption under the Divisional Commissioner which is concerned with investigation of charges and conduct of Departmental enquiries against non-gazetted Government servants to whichever Department they may belong.

In summing up the merits of the Divisional Commissioners' and Functional Commissioners' system compared with the Revenue Board system, it can be safely pointed out that the Divisional Commissioners' system works very effectively where a State like Mysore has a large area and the Capital of the State is also situated at one end of its territory. Actually, the distance between Bangalore and Bidar, the farthest District, from the Capital city will be nearly 500 miles. When the Divisional Commissioners have their Headquarters in

the areas surrounding their Districts they will be able to tour effectively and also hear Appeals, etc., from the public at very short notice. In the Revenue Board System, the Revenue Board members will have to be always on tour from one end of their Headquarters to the Districts lying far away which very often becomes difficult and they may not be performing their functions effectively. In a compact State, say like Madras, it may not present many difficulties. Apart from this, by historical accidents if the Civil Services in some of the States contain very senior officers holding posts of Collectors, the Revenue Board system may function smoothly. In other States where the Collectors or Deputy Commissioners are not very senior officers by the accident of history, there may be difficulties in the working of Revenue Board system which pre-supposes greater decentralisation and delegation of powers to the head of the district administration.

Sri A.D. Gorwala has remarked as follows in his report on the Mysore Administration:—

"The Divisional Commissioners should be Expeditors, Co-ordinators, Advisers and Supervisors. The usual tenure for a Commissioner ought not be less than three years. They should be men of understanding, personality, initiative and courage. They should be sufficiently senior but need not be most senior, for such posts proper choice is very important. The Commissioner's advice must flow both to Government above and the District and Sub-Divisional Officers below. His mind must be wide awake, his study of the important problems in his region deep. He should be able to instil sufficient confidence in his juniors to enable them to talk to them freely about the difficulties they encounter in their own work. The Commissioner's supervision naturally covers the Revenue Department. His supervision of other Departments may be informal but none-the-less effective. Good many injustices could be prevented and a great deal of corruption stopped if it is known that the Commissioner of the Division is prepared to take considerable trouble personally to find out the exact facts and try to have action taken accordingly".

According to the latest orders of

Government, the Divisional Commissioners act as a Board and recommend to Government important decisions taken at their periodical meetings. This secures full co-ordination and effective exchange of information on all matters concerning the revenue administration in the State and hereby the Divisional Commissioners com-

bine in themselves all the advantages derived from a Board of Revenue which functions as one body and also the strength of the administration that is secured when senior administrative officers as the Divisional Commissioners function individually as the head of their divisional set-up.

THE BOARD OF REVENUE AND DIVISIONAL COMMISSIONERS

IN

ORISSA

Board of Revenue

The province of Orissa was created by the Order of the Government of India in 1936. Under paragraph 16 of the same Order, the post of a Revenue Commissioner for Orissa was also created. The Revenue Commissioner was entrusted with the functions both of the Divisional Commissioner and the Board of Revenue. He also functioned as the Inspector-General of Registration, Director of Agriculture, Director of Industries, etc.

In 1948, when it was no longer possible for a single official to cope efficiently with the growing volume of work, it was found necessary to appoint an Additional Revenue Commissioner by an Act.

With the merger of the princely States with the State of Orissa, a Chief Administrator and Special Commissioner was appointed to discharge the duties and functions of the Commissioner and the Board of Revenue in respect of those areas. Later in 1949, the designation of the above named officer was changed to that of "The Commissioner".

Thus, there came into existence two Commissioners viz., the Revenue Commissioner, Orissa and the Commissioner, Northern Division and the two functioned as the Board of Revenue for their respective charges.

This arrangement did not work very satisfactorily and the necessity for a single Board of Revenue for the entire State was felt. A bill was, therefore, introduced in the Assembly in July 1951, to create a Board of Revenue with three members. The idea was that with the creation of the Board of Revenue, the posts of the Revenue Commissioner, Orissa, the Commissioner of Northern Division and the Excise Commissioner would be abolished and their functions would be taken over by the Board. By the creation of the Board, it was expected

that there would be administrative convenience, the Board would take orders from Government and communicate them to the District Officers. This would ensure quicker transaction of business effecting economy in expenditure at the same time, as functions of 4 officers, viz., those of the Revenue Commissioner, Commissioner of Northern Division, the Commissioner of Excise and the Revenue Department would be condensed into one. In brief, the functions of the Commissioners, of the Board of Revenue and the Government in the Revenue Department were combined into one, by the constitution of the 3-Member Board on 1st August 1951 under the enactment of the Orissa Board of Revenue Act, 1951.

The next important change in the revenue set-up was made in 1957, when the Orissa Board of Revenue (Amendment) Act of 1957 reduced the number of members of the Board from three to one and divested the members of the Secretariat functions. The Act entrusted to the Board the following functions:—

- (a) the superintendence of the administrative work of Revenue Divisional Commissioners as may be appointed under the Orissa Revenue Divisional Commissioners Act, 1957 and of the Collectors and other Revenue Officers of districts in respect of such revenue matters as may be prescribed;
- (b) recommendation of such propositions to the State Government as in the opinion of the Board may be calculated to augment or improve the State revenues relating to matters referred to in clause (a);
- (c) to superintend and regulate the collection of revenue from all revenue-paying and revenue-free lands or estates under the laws for the time being in force in the State;

(d) to superintend and regulate all measures of land reforms.

Provided that it shall be competent for the Government to assign to the Board such other duties and functions as they may deem fit.

Provided further that the State Government may, by an order in writing, assign such powers and duties of the Board, as they may deem necessary, to the Revenue Divisional Commissioner or Commissioners."

Three Heads of Departments, managed by Senior Officers are attached to the Board of Revenue as subordinate officers. They are the Land Reforms Commissioner and the Excise Commissioner (both the posts are combined in one at present) and the Director of Land Records and Surveys, who is in charge of land records, surveys and settlement operations.

The Board of Revenue is represented by the Member, Board of Revenue who is, by virtue of his status, and functions under several Acts and Regulations, the highest revenue tribunal in the State. The Member, Board of Revenue is the Chairman of the Selection Board for appointment to State Administrative and Subordinate Administrative Services of the various grades by promotion and he is a member of the Selection Board for selection of candidates by promotion for appointment to the I.A.S. The Member is the Chairman of the State Transport authority. In addition, Government has retained the right to call upon the Member, Board of Revenue to handle and

advise in matters which may not be directly related to his functions as Member, Board of Revenue.

Divisional Commissioners

The Orissa Revenue Divisional Commissioners Act of 1957 authorised the State Government to constitute one or more revenue Divisions. It was felt that the Members of the Board, with their multifarious activities, were not able to devote adequate attention and time to the speedy execution of development plans and to the toning up of district administration. It was, therefore, decided to create an intermediate authority in the form of the Divisional Commissioner between the Board and the District Officers. It was also considered necessary to give some of the appellate and revisional powers of the Board to the Commissioners so as to reduce the volume of case work with the Board.

At present, there are three Revenue Divisional Commissioners who exercise immediate supervision and control over the district administration as well as over developmental works. They also exercise some of the appellate and revisional powers previously exercised by the Board. The Revenue Divisional Commissioners now are the chief executive authority, in charge of the general administration of their Divisions. They exercise functions which relate to the revenue administration, law and order, administration of local bodies and such other matters which are specifically entrusted to them by the Government from time to time.

FINANCIAL COMMISSIONERS AND DIVISIONAL COMMISSIONERS

IN

PUNJAB

Financial Commissioners

Financial Commissioners in Punjab perform the functions which are performed by the Board of Revenue in other States. The origin of this office can be traced to the Punjab Land Revenue Act, 1887 (Act XVII of 1887). It was provided in the Act that there could be one or more Financial Commissioners. Originally there used to be only one Financial Commissioner. In 1884, however, another post of Financial Commissioner was created. Thus, up to 1947 there were two Financial Commissioners, one in charge of Revenue and the other of Development. After partition another post of Financial Commissioner was created to look after the settlement of displaced persons. This post was abolished in 1951 and status quo ante restored. In 1959 again a third post of Financial Commissioner was created. Thus, at present there are three Financial Commissioners—two of them in charge of Revenue and the third in charge of Development. Each of the Financial Commissioners is Secretary to the Government in his own Department with the exception of the Financial Commissioner (Development) others are the final court of appeal in revenue cases. They are the chief revenue collecting authority and exercise full control over the collection of land revenue, 'taccavi', water rates and other government dues, and are responsible for preparing budget estimates for these matters.

Divisional Commissioners

Like the Financial Commissioners, the Divisional Commissioners too were first appointed by the Government under the Punjab Land Revenue Act of 1887. At present there are three Divisional Commissioners in the State—

at Ambala, Jullandhar and Patiala.

The Commissioner of a Division is principally a revenue officer. Each Commissioner functions as the Head of the Revenue Department in his Division. He has the powers of appointment, disciplinary control transfers, etc., of Head Vernacular Clerks, and Superintendents of Deputy Commissioners' offices. He has also the powers of appointment of Naib Tahsildars. He has full powers of postings and transfers of revenue officers within his Division. As the highest revenue authority in the Division, the Commissioner hears appeals and revision applications from the orders of the Deputy Commissioners. He conducts periodical inspections of Tahsils and other offices of revenue officers and it is one of his duties to see that revenue administration in the Division functions properly. He is responsible for watching recoveries of land revenue and 'taccavi'. Allotment of 'taccavi' loans intended for his Division is placed at his disposal for distribution among the various Districts under his charge. He has special responsibility for scarcity and famine operations whenever there is failure of crops. The annual revenue budgets for the Districts in his Division have to pass through him and it is his business to scrutinize them before submitting them to Government. Apart from the judicial powers exercised by the Commissioner under various acts such as the Land Revenue Act, Tenancy Act, etc., the Commissioner is invested with the powers of superintendence and guidance of Deputy Commissioners. It is one of them in functions of the Commissioner to see that the administrative machinery operated by the various Departments of Government in the Districts in his charge functions smoothly.

THE BOARD OF REVENUE AND DIVISIONAL COMMISSIONERS

IN

RAJASTHAN*

I. Board of Revenue

Prior to the formation of Rajasthan, there were Boards of Revenue in a few covenanting States. Subject to certain limitations, these Boards were the highest revenue courts of appeal, revision and reference for the covenanting States.

On the 12th of August, 1949, the Rajpramukh of Rajasthan promulgated the Rajasthan Board of Revenue Ordinance, 1949, (Rajasthan Ordinance XXII of 1949) to provide for the establishment of a Board of Revenue for Rajasthan. Under this Ordinance, the Board was to consist of a Chairman and such number of other members as the Rajpramukh may, from time to time, determine and appoint and all the members were to hold office during the pleasure of the Rajpramukh. The headquarters of the Board were to be at Jaipur, but provision was made to enable the Board to sit at any place within its jurisdiction. Subject to the provisions of any special law for the time being in force, the Board was declared to be the highest revenue court of appeal, revision and reference in Rajasthan; but it was laid down that in all matters where there was a doubt or dispute involving the determination of the jurisdiction of a civil or a revenue court in respect thereof the decision of the High Court was to be final and binding on all civil and revenue courts in Rajasthan including the Board. There was also provision in the Ordinance for the Board to exercise such other powers and perform such other duties as may from time to time be entrusted to it by the Government or as may be conferred or imposed upon the Board by or under any law for the time being in force. The general superintendence and control over all other revenue courts and officers was also vested in, and all such courts

and officers were declared to be subordinate to the Board. The jurisdiction of the Board was to be exercised by the Chairman or any other member of the Board sitting singly, or by a Bench of the Board consisting of two or more members. Power was given to the Chairman, subject to any rules made in that behalf or the general or special orders of the Government, to distribute the business of the Board and make such territorial or other divisions of its jurisdiction as he may deem fit. It was laid down that every order made or act done in accordance with the distribution or division of work so made was to be deemed to be the order or act, as the case may be, of the Board. The Ordinance also provided that a Chairman or any member of the Board sitting singly for the disposal of any case or proceeding might, if he thought fit, refer any question of law or custom having the force of law or of the construction of any document arising before him in such case or proceeding for the opinion of a Bench and the case or proceeding was to be disposed of in accordance with such opinion. It was also laid down that if in any case it appeared to the Chairman that any such question, as is referred to above, was of public importance and that it was expedient to obtain the opinion of the High Court thereon, the Chairman may refer that question to the High Court and the High Court, after such hearing as it thought fit, was to record its opinion on the question so referred and the decision of the case was to be in conformity of such opinion. As regards differences of opinion among the members of the Board, it was laid down that where a case was heard by a Bench of the Board, the decision was to be in accordance with the opinion of the majority of the members, who heard it and where such members were equally divided in opinion as to the order to

be made, the case was to be referred to another member and decided in accordance with the opinion of the majority of the members including such other members who heard it. The Ordinance also laid down that on its coming into force, all Boards or other revenue tribunals discharging functions similar to those of a Board in any part of Rajasthan shall cease to exist or to exercise those functions as the case may be and all the cases pending before any such Board or tribunal were to be transferred to the Board constituted by the Ordinance and be heard and disposed of by the Board or such other authorities as the Government may by general or special order prescribe.

The Rajasthan Board of Revenue Ordinance, 1949, was brought into force from the 1st of November, 1949, and from that date, the United Boards ceased to exist and the Board of Revenue for Rajasthan began to function.

The Board is to consist of a Chairman and such other members not less than three as the State Government may, from time to time, determine and appoint. The Board at present consists of a Chairman and three members. The State Government prescribes the qualifications of the persons who shall be eligible for appointment as Chairman and members of the Board. All members of the Board are to hold office during the pleasure of the Governor. The headquarters of the Board are now at Ajmer but there is provision for the Board to sit at any place within its jurisdiction. Actually the members go in circuit to the divisional headquarters to hear appeals and revisions. Subject to the other provisions of the Land Revenue Act or the Rajasthan Tenancy Act, 1959, (Rajasthan Act 3 of 1955), or of any other law in force, the Board is the highest revenue court of appeal, revision and reference in Rajasthan; but in the event of doubt or dispute involving the determination of jurisdiction of a Civil or a revenue court the decision of the High Court is binding on the Board. There is provision for the Board to exercise such other powers and perform such other duties as may from time to time be entrusted to it by the Government or as may be conferred or imposed on the Board by the Land Revenue Act or any other law for the time being in force. The general superintendence and control over all revenue courts and over all revenue officers is vested in the Board, and all such courts and officers are sub-

ordinate to the Board. The jurisdiction of the Board may be exercised by the Chairman or any other member of the Board sitting singly, or by a Bench of the Board consisting of two or more members provided that a party aggrieved by a decision of a single member has the right to make a special appeal to a Bench consisting of two or more members of the Board within one month from the date of the decision of a single member. Subject to any rules made in that behalf, the Chairman is to distribute the business of the Board and make such other territorial or other division of its jurisdiction as he may deem fit. The provision about reference of important questions of law or custom having the force of law or custom or of the construction of documents has been repeated from the repealed Ordinance; as also provision about reference of any question of public importance for the opinion of the High Court. The provisions about decision in case of differences of opinion has also been borrowed from the repealed Ordinance.

In pursuance of the provision for entrusting the Board with other duties and functions, the functions and duties of the Director of Land Records have been entrusted to the Chairman of the Board of Revenue. The Chairman or some other member of the Board also exercises general superintendence over the work of the Director of Consolidation of Holdings. For some time during the past two or three years, one member of the Board was also supervising the work of colonisation under the Rajasthan Colonisation Act 1954 (Rajasthan Act XXIV of 1954); but now the Divisional Commissioners have been made *ex officio* Commissioners, Colonisation.

In 1958, the Government appointed a Committee to report, *inter alia*, whether administrative functions, which should be discharged by the Board of Revenue, are being discharged by the Revenue Department in the Government Secretariat and if so what such functions are and why those functions should not be transferred to the Board. This committee submitted an interim report in March 1959 and made proposals for decentralisation of work in Government Secretariat. Orders on this report have yet to be passed. Appeals in Excise cases and cases under the Sales Tax law and certain categories of Municipal appeals have, however, been entrusted to the Board.

* This note describes the position as it was till April 5, 1961. On April 6, 1961, the posts of Divisional Commissioners were abolished and the composition of the Board of Revenue was changed.

Divisional Commissioners

The whole of the State is divided into five Commissioners' Divisions, 26 Districts, 82 Sub-Divisions, 213 Tahsils, and 232 Development Blocks. The details of districts, sub-divisions, tahsils, blocks, and the population in each of the five divisions are given below against each:

Name of Division	No. of Districts	No. of Sub-Divisions	No. of Tahsils	No. of Blocks	Population
Ajmer	8	29	72	84	65,51,383
Jodhpur	7	18	40	53	33,98,293
Udaipur	5	18	50	54	31,71,114
Bikaner	3	9	20	20	14,95,282
Kotah	3	8	31	21	13,54,702
TOTAL	26	82	213	232	1,59,70,774

The question of retaining or abolishing the link of Commissioners in the administrative set-up was considered in 1959 and ultimately Government took the decision to continue the posts. Their role was however orientated to enable them to become programme advisers for Planning and Development in the real sense of the term in addition to their continuing to be the chief supervisors and inspecting authorities over the Collectors and other revenue officers as also the administration in general. The Government, therefore, decided that the Commissioners will perform the following duties and functions under various heads as indicated below:

Statutory and Judicial : The Commissioners have statutory functions under the following laws and rules:

1. Land Revenue Act.
2. Tenancy Act.
3. Land Reforms and Resumption of Jagir Act.
4. Court of Wards Act.
5. Religious Buildings and Places Act.
6. Agricultural Lands Utilisation Act.
7. Colonisation Act.
8. Jagir Decisions and Proceedings (Validation) Act.
9. Land Records Manual.
10. Tenancy (Government) Rules.
11. Colonisation (General Colony) Conditions.
12. Land Reforms and Resumption of Jagirs (Compensation and Rehabilitation Bond) Rules.

13. Land Revenue (Allotment of Land to Gaushalas) Rules.
14. Holding (Consolidation and Prevention of Fragmentation) Rules.
15. Colonisation (Bhakra Project Government Lands Allotments and Sale) Rules.
16. Colonisation (Gang Canal Lands Permanent Allotment) Rules.

He is required to hear appeals and revisions where prescribed under various laws and rules.

II. Inspections and Tours

The Commissioners are required to inspect the work of the following offices and courts during the course of the calendar year:

- (a) Collectorates including Treasuries. All
- (b) Courts of S.D.Os. & Extra-Magistrates. 10
- (c) Tahsils including Sub-Tahsils. 10
- (d) Police Stations and Jails (may not be inspected but visited to enable them to exercise general supervision).

Apart from these periodic inspections, a Commissioner is required to visit various projects and development works in his area. He has further to undertake familiarisation in his jurisdiction in order to acquaint himself with the general progress of developmental works and activities in his jurisdiction. A Commissioner has to tour for 100 days in a year, out of which at least 45 days have to be spent in development blocks and in seeing development projects. Touring done outside his jurisdiction has to be in addition to the touring within his jurisdiction.

III. Supervision over General Administration

- (1) Supervision over revenue officers and general administration.

- (2) Examination of annual Police Administration Report of each district submitted by the Superintendent of Police through the District Magistrate and recording his observations thereon.
- (3) To forward to the Government cases relating to strictures passed against police officers by courts.
- (4) To forward to the Government, with his comments, annual reports submitted by District Magistrates on the working of Arms Act required under the relevant arms rules.
- (5) To work as sanctioning authority to grant permission in case of journeys outside Rajasthan and haltage for more than 10 days to Collectors.
- (6) Training of probationary R.A.S. and I.A.S. officers posted in the Division is special responsibility of the Commissioner.

IV. As Programme Adviser

He has to visit a certain number of Panchayat Samitis every year without giving it the aspect of inspection. He thus acquaints himself with the general development programme of a Samiti and renders advice and guidance.

He has to review the departmental programmes from time to time and see if these are being properly implemented.

He has to hold periodic meetings of the Divisional Co-ordination Committee of Divisional level officers of various development departments. He also maintains individual contacts with various officers which are normally useful and effective. A Commissioner has, therefore, to informally meet these officers individually every month to discuss with them their departmental affairs and to remove bottlenecks and difficulties that may be impending the progress of the programme.

V. Appointments and Transfers

Transfers of Superintendents, Stenographers, Sadar Kanungos and Assistant Sadar Kanungos within a Division and of the Tahsildars from one Tahsil to another.

VI. Government Property

The Commissioner, Ajmer Division, assisted by the Superintending Engineer, P.W.D.,

B. & R., is responsible for disposing of all Purejat Property.

In order to enable the Commissioners to discharge the work of inspection and general supervision properly, they have also been relieved of functions of routine and trivial nature. They have ceased to be intermediate channel of transmission between the district and the Government except in matters of important nature.

VII. The Commissioners have thus been relieved of the following functions which were discharged by them before 1959:

- (1) Pension cases pertaining to U.D.Cs., Superintendents, Stenographers, Kanungos and Land Record Inspectors. Pensions to Naib Tahsildars are, however, sanctioned by the Commissioners.
- (2) Pay Fixation cases of Tahsildars, Naib Tahsildars, Sadar Kanungos.
- (3) Allotment of Taccavi Loans to districts.
- (4) The Commissioners have power to sanction refunds to the limit of Rs. 10,000/-. Cases in which refunds beyond Rs. 10,000/- are involved are referred to the Government by the Collectors direct.
- (5) The Commissioners are empowered to sanction reduction of rent up to Rs. 100/- per annum in each case in the event of land rendered uncultivable because of diluvial action or by the construction of roads thereon or in case of a Khatedar dying heirless and consequently the land remaining uncultivated. Cases involving reduction of rent of more than Rs. 100/- in each case are now referred direct to the Government by the Collectors.
- (6) Sanctioning of contracts.
- (7) Allotment of land to landless Tenants and ex-Servicemen.
- (8) Sales of Nazul Lands for residential purposes.
- (9) Guzara and Maintenance Cases.
- (10) Boundary cases.
- (11) References to Settlement Commissioner in matters connected with the settlement operations are made direct by the Collectors.
- (12) References to Government by Collectors for appointment of Officers in-charge are made direct.

- (13) Matters regarding cultivation of forest land and exchange of land as between Forest and Revenue Department.
- (14) Allotment of land for industrial purposes.
- (15) Inclusion of land in 'abadi'.
- (16) Cases of 'mushtabe' 'khalsa' lands.
- (17) Cases relating to change in Jagir Muafi and Havala Kasht.
- (18) Cases relating to holding of exhibitions.

Commissioners are now responsible for the detailed and thorough examination of the work in the subordinate courts, watching the progress of collections of Revenue, Irrigation, and Taccavi dues, co-ordinating the work of different departments with particular reference to water utilisation and production programmes; keeping an eye on the general law and order conditions; and for working as Programme Advisers to the Government as well as the Panchayat Samitis and Zilla Parishads.

THE BOARD OF REVENUE AND DIVISIONAL COMMISSIONERS

IN

UTTAR PRADESH

History and Functions

The Banaras Division was ceded to the East India Company by the Moghal Emperor in 1764, and the Company handed it over to the Nawab Wazir of Avadh, but resumed it in 1775. Subsequently, areas now constituting Rohilkhand, Gorakhpur and Allahabad Divisions, and parts of Agra Division were ceded to the Company in 1801. Meerut Division and part of Agra Division were surrendered by the Peshwa after the conquest of Lord Lake in 1803, and a considerable portion of the Jhansi Division was acquired by lapse in 1803 and 1804. As a result of the acquisition of these territories the work of the Board of Revenue at Fort William increased considerably and a Board of Commissioners for the ceded and conquered provinces was set up in 1807. This Board was invested under Regulation X of 1807 with all the duties, powers, and authority until then exercised by the Board of Revenue. "Whereas" runs the regulation "it has been deemed advisable to appoint a local commission for the superintendence of the ensuing settlement in the ceded and conquered provinces and for the general control of the collectors in the discharge of that and of their other public duties a commission shall be constituted consisting of two members. ...The primary object of the Commission being the superintendence of the ensuing settlement of the land revenue, it shall be the duty of the Commissioners to superintend the performance of that duty by collectors as far as circumstances will permit, on the spot, by proceeding from time to time into the different districts, accordingly as they may be of opinion that their presence may be necessary or advisable." This Board, it would be observed, combined both the functions of the Chief Revenue Controlling Authority as well as those of Commissioners of Divisions. The main duty of the Board was to undertake the settlement of land

revenue, which, in terms of the administrative approach of those times, was to be a permanent settlement. The Board, however, discovered that the country was not ripe for permanent settlement, and that the revenue administration was unsatisfactory and the tenures too complicated. The Board was therefore made permanent, and Banaras Division which was from 1775 to 1809 under the control of the Board at Fort William was also placed under this Board. In 1816 a Board of Commissioners in Bihar and Banaras was formed, and part of the territories of the Board of Commissioners in the ceded and conquered provinces were transferred to this Board. In 1822, the Board of Commissioners for the ceded and conquered provinces, was renamed Board of Revenue for the western provinces and the Board of Commissioners in Bihar and Banaras was named Board of Revenue for the Central Provinces. To the Central Board were transferred the areas included in the divisions of Gorakhpur, Varanasi, Allahabad and Bundelkhand and to the Western Board the areas in Meerut, Agra and Rohilkhand Divisions. This arrangement continued until 1829 when both the Western as well as the Central Boards were abolished under Regulation I of 1829 and Commissioners of Revenue and Circuit were appointed instead. This arrangement continued for a year only and during this period the work of the Board of Revenue was performed by Commissioners of Revenue and Circuit, under the control of the Board of Revenue at Fort William, Calcutta. In 1830 a division of the Board at Fort William was appointed as Sadar Board of Revenue on deputation to tour the ceded and conquered provinces and to see the progress of settlement, and it was discovered that it was necessary to place the upper provinces under a separate administration, and in 1831 therefore a separate Board of Revenue was set up for this State for the area under the control of the Company. Since

1805, Kumaun and Dehra Dun had been acquired in 1816 by conquest from the king of Nepal, part of Allahabad district which was ceded by the Nawab of Avadh in 1816, and parts of Bundelkhand in 1817 and 1818. This Board was known as the Sadar Board of Revenue for the North Western Provinces and in 1856 the area known as Oudh was also placed under this Board. It would be observed that in the matter of executive authority the Board had but, for the control of the Governor-General, full authority until 1834 when the first Governor for Agra was appointed. The Board dealt with matters concerning settlement of Land Revenue, Collection of Land Revenue, and other Govt. dues, canal rates, and local rates, excise, stamps, income-tax, opium, grant of loans and pensions, land records, acquisition of land, district and divisional establishment, appointment of Tahsildars and Naib Tahsildars, nomination of candidates for the post of Deputy Collector, court of wards, Benevolent Trusts, Government Estates, forests, and a number of miscellaneous items. In addition to this, the Board was the highest court of appeal for rent and revenue cases.

In the present century the question of change in functions and status came up before the Decentralisation Commission in 1907 and it was suggested that the Board may be made into a sort of a Council of the Lt. Governor. With the advent of the Montagu-Chelmsford reforms a Committee was appointed to consider the future constitution and position of the Board in the light of the constitutional reforms then pending. The Committee was asked whether the Board should continue to discharge executive duties or should these be transferred to the Government and heads of departments, and whether the judicial work of the Board be transferred to the Civil Courts and also if the Board should continue as final judicial authority in income-tax and stamp cases. The Committee gave its report in 1919 and came to the conclusion that the Board should remain the final judicial tribunal for land and revenue cases and should consist of two members. It also recommended that the Board should continue to be the Court of Wards and to be the chief controlling revenue authority. The Committee also recommended that the control of the Board of Revenue over land records should remain but that over settlement be withdrawn and the Settlement Commissioner may deal directly with the member of Executive Council in-charge

of revenue. It also recommended that opium and excise land revenue including accounts, canal revenue, local rates and cess, taccavi, land acquisition, revenue buildings, establishments, records weeding, treasuries and sub-treasuries, tahsildars and naib tahsildars, trusts, forests, waste lands, mines and minerals and revenue administration reports should be withdrawn and transferred to the Government. Subsequently the State Government recommended to the G/I that the Board should be retained only as a final court of appeal in rent and revenue cases consisting of two members. In 1922 the Board of Revenue Act No. XII was passed and the effect of passing this Act was that except for judicial and certain quasi-judicial functions and the control of the Court of Wards the members were divested of their executive powers and these were transferred to Government. The underlying principle which was responsible for the transfer of the executive functions of the Board to Government was that with four members in the Governor's Executive Council, it was no longer necessary to have a separate institution to deal with administrative matters and that it was more desirable that these should be dealt by Government direct. The recognition of this principle was the outcome of the growing apprehension that the Board constituted as it then was, was not actually an authority subordinate to the Government, designed to carry out orders received from above, but a quasi-independent executive authority co-equal in the scope of its administrative functions with the authority of the local Government itself. That some of the subjects administered by the Board, were not only important but were dealt with concurrently by Government lent further support to the decision which culminated ultimately in reducing the Board to a mere judicial tribunal.

It was, however, soon realised by Government that it would have made for the more efficient disposal of technical matters relating to the Revenue Administration of the Province if the powers withdrawn from the Board had remained vested in them. But that once legislative measures were adopted to divest the Board of these powers, Government, contented themselves only with the transfer of such of the items to the Board as did not involve amendment of the statute.

In 1931 a move was made to re-invest the Board with administrative powers, one of the

considerations being that with the introduction of provincial autonomy the new ministry may not have men of revenue experience and they would have in the Board a fully empowered expert body to deal with revenue questions. In 1932 therefore matters concerning survey and settlement assignment of land revenue, boundaries, land records, malikana and muafis, partition, and tahsildars and naib tahsildars were transferred to the Board. Subsequently collection of canal dues, establishment of honorary Assistant Collectors Courts, sale of land, Divisional and district establishment including treasuries, agricultural loans was also transferred. In 1934, work relating to Court of Wards was withdrawn from the Board on the passing of the Court of Wards Act, but administration of government estates was entrusted to the Board. The usual strength of the Board was two members, but owing to increase in litigation as a result of the U. P. Tenancy Act, the members increased to three and for some period even to four.

In 1947 a clear distinction was made between the administrative and judicial functions of the Board, and while one member was designated as the administrative member, the remaining were made judicial members. The Administrative Member had no judicial work and had his headquarters at Lucknow while the Judicial Members had no administrative work and maintained their headquarters at Allahabad. In 1948 work relating to Agricultural Income Tax, its assessment and collection was also entrusted to the Board.

A measure preliminary to the introduction of Zamindari Abolition and Land Reforms was initiated in 1949 under the provisions of the Agricultural Tenants Acquisition of Privileges Act. Under this Act a tenure holder could secure permanent and transferable rights in his land by depositing ten times his rent and was also entitled to his rent being halved for future. To carry out this work a Land Reforms Commissioner was appointed, and in 1961, to him were transferred almost all the administrative functions of the Board. Work relating to Land Revenue, canal and local rates, taccavi loans, land records, land acquisition, tahsildars and naib tahsildars, Government estates, agricultural income-tax, buildings, partition, survey and settlement was transferred to the Land Reforms Commissioner and the Board were left only with work relating to stamps (general

and judicial) and district and divisional staff, besides being the highest court for rent and revenue cases. The Land Reforms Commissioner was also entrusted with work relating to assessment and payment of compensation to zamindars, land management after abolition of zamindari and assessment and collection of land revenue direct from tenure holders. In 1954 compulsory consolidation of holdings was introduced and a Director of Consolidation who dealt directly with Government was appointed.

In 1957 there was another swing of the pendulum and the office of Land Reforms Commissioner was merged into that of the Board, all the functions of the L.R.C. transferred to the Board, and the Board were also entrusted with the following work in an attempt to revive their authority as before the Act of 1922:

1. Excise duty.
2. Sugar cane cess, tax on motor spirits.
3. Motor Vehicles Registration Tax.
4. Sales Tax.
5. Entertainment and betting tax.
6. Consolidation of Holdings.
7. Transfers and postings of Deputy Collectors and Judicial Officers.

In this way the Excise Commissioner, Cane Commissioner, Transport Commissioner, Sales Tax Commissioner and Entertainment and Betting Tax Commissioner and Director of Consolidation were made subordinate to the Board of Revenue. This arrangement did not work satisfactorily and in subsequent years work relating to excise duty, sugar cane cess, tax on motor spirit, motor vehicles tax, registration, sales tax, entertainment and betting tax, transfer and posting of Deputy Collectors and Judicial Officers and Consolidation of Holdings was withdrawn and the *status quo ante* restored.

Divisional Commissioners

For the first time Commissioners of Revenue and Circuit were appointed in 1829 and a total of 9 divisions were created for the area then under the control of the Company. In 1856, four divisions were created in Avadh, viz., Sitapur, Lucknow, Bahraich and Faizabad. In subsequent years these were reduced only to ten viz., Meerut, Agra, Rohilkhand, Allahabad, Banaras, Gorakhpur, Jhansi, Lucknow and Faizabad and Kumaun. At first Divisional Commissioners had besides administrative

functions judicial powers of judges, and used to hear criminal cases and appeals also, but in 1831, Commissioners handed over their criminal work to district judges. In 1947 the posts of Commissioners were reduced to five with two divisions each viz., Meerut and Agra, Rohilkhand and Kumaun, Allahabad and Jhansi, Gorakhpur and Banaras, and Faizabad and Lucknow. They were relieved of the judicial work which was entrusted to additional commissioners, and had only administrative work. There was no significant change in the functions of the Commissioners, except that with the increase in the facility of communication and the advent of popular Government the tendency to have direct correspondence between the Government and district officers increased and Commissioners went progressively into the background in the matter of day-to-day administration. In 1951 the Commissioners were shorn further of their powers, when many of their functions and duties were entrusted to the Land Reform Commissioner. Commissioners were then made subordinate to the Administrative Member, Board of Revenue. They were relieved of such functions in respect of local bodies which were not statutory and these were entrusted to collectors, and part of the functions were taken over by Government. Commissioners used to grant licences for pistols and revolvers; this power was entrusted to the District Magistrate, powers to give rewards in the case of detection of illegal arms which were exercised by Commissioners were taken over by Government. Annual reports on arms were to be sent direct to Government and not through Commissioners.

Commissioners were relieved of the duty to make comments on the police administration report. They were relieved entirely of functions in respect of Jail administration. They were relieved of their duties in respect of excise administration. Proposals for filing Government appeals were being forwarded through Commissioners but they were relieved of this duty also. Work relating to revenue buildings was entrusted to the Land Reforms Commissioner. They were relieved of their work in respect of supervision of forest administration except in the case of Kumaun Division. Their work in respect of stamp duty was withdrawn, work in respect of budget of establishment of district offices, and powers to sanction temporary establishment and district officers, miscellaneous

duties relating to proposals for grant of magisterial powers, sanction of staff for honorary courts, tent and camp equipment, work in respect of Court of Wards, supervision of collection of land revenue, collection of canal dues, land acquisition, land revenue, treasury locks, government estates, taccavi, land records, Agricultural Income-Tax, nazul, famine code, territorial changes, partition, consolidation and mutation, surveys and settlement, tahsildars and naib tahsildars was also withdrawn. Commissioners were left only with judicial work, certain statutory duties in respect of local bodies, and inspection of subordinate offices. As a consequence the number of the posts of Commissioners was reduced in 1952 to three, viz., Meerut, Agra and Rohilkhand constituting one Commissioner's charge and other two being Lucknow, Faizabad, Gorakhpur and Allahabad, Jhansi, Banaras. Kumaun was placed under the charge of a Deputy Commissioner.

In 1954 these orders were revised and the Commissioners were made responsible for the efficient supervision of planning work of the district magistrates and to co-ordinate and supervise all other wings of public administration including law and order and particularly to direct their attention to securing of efficiency and despatch in the conduct of Government work. They were also expected to remove friction from amongst officers and departments in their divisions. The number was again first increased to seven, Allahabad, Rohilkhand, Kumaun and Jhansi having one Commissioner each and the remaining three are as follows: Banaras and Gorakhpur, Lucknow-Faizabad and Meerut-Agra. A few months later further powers were given to Commissioners. They were enjoined in the course of their powers to keep a watch on the administration of other departments of Government to ensure that it was absolutely clean and to see that the conduct and behaviour of the officers towards the public was satisfactory and such as is calculated to promote amity, goodwill and cordiality between the officials and various sections of the public. It was the special responsibility of Commissioners to see that the change of spirit in keeping with the needs and ideals of democracy had been brought about everywhere in the transaction of public business. Heads of Departments were required to call on the Commissioner of the division in which they were serving and others also to call on the

Commissioner when they visited the Division. District Officers were required to endorse copies of all important references sent to the Government to the Commissioners and they were asked to send their comments to the Government. Copies of important Government orders were to be similarly endorsed to the Commissioners. Commissioners were also authorised to shift I.A.S. Officers and Deputy Collectors from one district to another within the division for a maximum period of one month. They were again asked to watch the collection of land revenue, entertainment tax, sales tax, and to devote themselves to the creative and productive aspects of administration, to exercise general supervision over District Magistrates in matters relating to the police, to examine annual police administration reports, forward to Government comments on the working of the Arms Act and to give concurrence in respect of the issue of licences for automatic weapons, allocate grants for payment of rewards to non-officials for helping the police in dacoity incidents. In the sphere of revenue administration the Commissioners were entrusted with the work of collections of revenue, supervision over collection staff, watching the development of land management committees; their powers in respect of Famine Code, scarcity, taccavi, tahsildars, naib tahsildars were revived and they were also entrusted with work relating to consolidation of holdings and land records. Subsequently one Commissioner was restored to each division and their number came to be ten again in the year 1955. In 1960 a new division by the name of Uttrakhand Division was created with the districts of Chamoli, Pithoragarh and Uttar Kashi carved out from border districts of Garhwal, Tehri Garhwal, and Almora and the Mukhya Sachiv to Government was appointed as Commissioner Uttrakhand Division in addition to his duties.

Present Composition

The Administrative wing of the Board of Revenue has three members, who are all senior members of the I.C.S. while the judicial wing also has three members: one of them is a senior member of the I.C.S. and the other two senior members of the I.A.S. The administrative members are in the grade of Rs. 3,500/- while the Judicial Member of the I.C.S. is on the pay of Rs. 3,000/- only which is a Commissioner's pay, and the members of the I.A.S. receive their grade pay plus a special pay of Rs. 250/-. The headquarters of the Administrative Members are at Lucknow and that of the Judicial Members at Allahabad. There are eleven Divisional Commissioners as follows:

1. Members of the I.C.S.	7
2. Members of the I.C.S. in addition to duties of Chief Secretary.	1
3. Members of the I.A.S.	3
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	11
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Those of Meerut, Agra, Rohilkhand, Lucknow, Faizabad, Gorakhpur, Varanasi and Allahabad are fullfledged Commissioners and all these posts except that at Varanasi are held by members of the I.C.S. The post of Commissioners Jhansi and Kumaun are equivalent to those of Collectors except that these officers receive a special pay of Rs. 300/-. The Uttrakhand Division consisting of the districts of Pithoragarh (which was part of Almora), Uttar Kashi (from Tehri-Garhwal) and Chamoli (previously in Garhwal) was created in 1950 and the Chief Secretary to Government was appointed Commissioner in addition to his duties.

THE BOARD OF REVENUE AND DIVISIONAL COMMISSIONERS

IN

WEST BENGAL

The Board of Revenue, the oldest revenue authority in Bengal, traces its origin from 1770 A.D. through a succession of Revenue Councils of Control. In 1770 two Revenue Councils, one at Patna, and the other at Murshidabad, were established. Soon after, the system of District Collector's was tried. A Board of Revenue was appointed at Calcutta to supervise the revenue administration generally. The Governor, the Members of his Council and the Accountant-General were the Members of this Board.

After the Regulating Act of 1773, the Collectors were withdrawn from the Districts and aggregated into six Provincial Councils. The work of these Provincial Councils was supervised by the Calcutta Board.

By 1781, it was realised that control at district level was indispensable. Therefore, the six Provincial Councils were dissolved and the Collectors were re-appointed to the Districts. The Controlling Committee gradually became a body of civil servants.

The Board of Revenue was formally constituted on 12th June, 1786 in accordance with the serial 30 and 31 of the Hon'ble Court of Directors' letter dated 21.9.1785. The duties of the Members of the Board were "as Tribunals for the determination of all questions relating to the assessment of land and for the judicial determination of any other important matters as the chief guardian of the fiscal interest of the State, as Directors and Superintendents over the executive officers and as the Confidential Advisers of Government". The Board at this point of time consisted of 5 Members. Regulation X of 1807 set up a Commission (for the ceded and conquered provinces) for exercise of all the duties, powers and authorities which had been hitherto exercised by the Board of Revenue. Regulation XII of 1817 set up a Commission for Banaras and another for Bihar. These

Commissions exercised the same powers as the Board of Revenue. Regulation I of 1819 abolished these Commissions. The Central Board at Calcutta resumed its all powerful character from then. By 1829 it was realised that the Board was assuming far too much direct responsibility and supervising detailed administration than it could satisfactorily cope with. Therefore, Bengal Regulation I of 1829 was promulgated. The posts of Commissioners of Revenue and Circuit were established. Under this regulation the number of Members of the Board of Revenue was reduced from 5 to 3. The function of general superintendence and guidance of the Board was delegated to the Commissioners subject to the restriction and control of the Sadar or the Chief Board of Revenue. In 1865 the number of Members was reduced to 2. This system continued till the Bengal Board of Revenue Act (Bengal Act II of 1913) came into being. Under the Act of 1913 the Board is to constitute of one Member only.

Then in 1945 the number of Members was increased to two on the basis of the recommendations of the "Rowlands Committee". In 1947 the number was again reduced to one because of the partition of the State and consequent reduction in its area. But in 1959, the post of an Additional Member was created to manage the increased burden of work for Estates Acquisition and payments of compensation for the same.

Present Composition

(a) At present the Board has one Member and one Additional Member who are also *ex officio* Secretaries to Government in the Land and Land Revenue Department and were included in the superior posts of I.A.S. To assist the Members there is a Secretary of the I.A.S. Cadre. There are also other gazetted officers under him.

(b) The two Divisions of the State of West Bengal viz., Presidency Division and Burdwan Division are in charge of two Commissioners in the superior posts of I.A.S. There are 3 P.A.'s to the Commissioner, Presidency Division and 2 P.A.'s to the Commissioner, Burdwan Division.

Functions

The functions of the Board and the Commissioners come under two categories—(i) judicial; and (ii) executive or administrative. The judicial powers are vested in the Board and the Commissioners under the various Revenue Acts and Regulations. The Board also exercises appellate and revisional jurisdiction in certain taxation and other matters. All judicial cases in which the Board exercises statutory powers of appeal, revision or review are dealt with by the Members themselves. In executive matters the Board exercises its functions through the Divisional Commissioners and the Collectors of districts and administers all subjects dealt with by the Board of Revenue through them.

In addition to the powers conferred upon it by any statute and by any rules or orders made under any statute, the Board of Revenue, subject to the control of the Department concerned, exercises and discharges the following powers and functions, namely:—

- (a) the recovery of agricultural and land improvement loans;
- (b) the administration of Acts relating to the collection of public demands and of sums recoverable as a public demand;
- (c) the management of attached or encumbered estates, the Murshidabad Estate and the administration of Act relating to—
 - (i) Land Records.
 - (ii) Land Registration.
 - (iii) Survey, Settlement and Colonisation.
 - (iv) Alluvion and Diluvion.
 - (v) Waste Lands.
 - (vi) Government lands.
 - (vii) Partition of Estates.
 - (viii) the assessment and collection of land revenue.
 - (ix) Miscellaneous revenue subjects such as treasure trove, escheats,

money orders, revenue agents, tauzi and accounts, Road and Public Works Cess and Education Cess, etc.

- (x) Implementation of West Bengal Estate Acquisition Act.
- (xi) Management of estates vested under the provisions of the West Bengal Estates Acquisition Act.
- (xii) Jurisdiction including matters regarding State boundary and revision of district and Sub-Division boundaries.
- (xiii) Stamps—statutory functions as the Chief Controlling Revenue Authority.

Duties and functions of the Commissioners of Divisions are as below:

1. Statutory appellate and revisional functions under various Revenue Acts and Regulations.
2. Statutory (original functions) duties under the Bengal Cess Act, 1880, and the rules framed thereunder for levy and collection of cesses.
3. Questions of defence of suits against public officers.
4. Grant of certificate to Revenue Agents under the Legal Practitioners' Act. Prescription of new Registers, abolition of Registers, etc.
5. Maintenance of the Record Room in his office or those in the offices of the Collectors under him in efficient orders. Temporary establishment for record room, etc.
6. Posting and transfer of Sub-Deputy Collectors and grant of leave to them up to six weeks. Posting of Kanungos.
7. Grant of Tea leases in certain cases.
8. Functions under the Land Acquisition Act, 1894.
9. Functions prescribed by the Rules under the Bengal Famine Code e.g., exercising the general control over all relief operations within the Divisions.
10. Refund or renewal of spoilt or useless non-judicial stamps under the provisions of the Stamp Act.
11. Inspections of Collectorates within the Division.

12. Functions under the Bengal Excise Act, 1909.
13. Grant of loans under the Land Improvement Act and the Agriculturist Loans Act and remission of loans and interest thereon under certain circumstances.
14. Powers under Ferries Act I of 1885 e.g., approval of terms of settlement of ferries, making rules in regard to private ferries, etc.
15. Powers under the Local Self Government Act of 1885 e.g., appointment of members of District Board and Local Board, Scrutiny of estimates, reports and returns of District Boards etc.
16. Functions under the Village Self Government Act (V) of 1919.
17. Functions under the Municipal Act, Chowkidari Act, Police Regulations and Arms Act.
18. Powers under the Ancient Monument Preservation Act (VII) of 1907.
19. Election of candidates to legislative bodies.